

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

JAN 16 2004

PUBLIC SERVICE COMMISSION

In the Matter of:

ADJUSTMENT OF GAS AND ELECTRIC)
RATES, TERMS AND CONDITIONS OF)
LOUISVILLE GAS AND ELECTRIC COMPANY)

CASE NO.
2003-00433

RESPONSE OF
LOUISVILLE GAS AND ELECTRIC COMPANY
TO THE
FIRST DATA REQUEST OF COMMISSION STAFF
DATED DECEMBER 19, 2003

VOLUME 3 OF 4

FILED: January 16, 2004

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 50

Responding Witnesses: Paula H. Pottinger, Ph.D./Valerie L. Scott

Q-50. Provide a detailed analysis of all benefits provided to the employees of LG&E.

For each benefit include:

- a. The number of employees covered at test-year end.
- b. The test-year actual cost.
- c. The amount of test-year actual costs capitalized and expensed.
- d. The average annual cost per employee.

- A-50.
- a. See attached.
 - b. See attached.
 - c. See attached.
 - d. See attached.

Louisville Gas and Electric Company

Q50 - a. The number of employees at test-year end was 901 (1)

| | Capitalized (2) | Expensed (2) | Total Cost (2) | Cost Per Employee (2) | # of Employees (1) |
|------------------------------------|-----------------|------------------|------------------|-----------------------|--------------------|
| Pension | 1,711,942.91 | 6,102,940.94 | 7,814,883.85 | 8,673.57 | 901 |
| Post Retirement Benefits - FAS 106 | 3,748,089.54 | 5,073,749.70 | 8,821,839.24 | 9,791.16 | 901 |
| Medical | 1,415,110.60 | 4,411,601.75 | 5,826,712.35 | 6,466.94 | 901 |
| Life Insurance | 70,090.05 | 220,353.14 | 290,443.19 | 322.36 | 901 |
| Dental | 92,436.57 | 281,766.04 | 374,202.61 | 415.32 | 901 |
| 401(k) | 370,432.37 | 1,128,425.27 | 1,498,857.64 | 1,663.55 | 901 |
| Total | \$ 7,408,102.04 | \$ 17,218,836.84 | \$ 24,626,938.88 | \$ 27,332.90 | |

(1) This is the number of employees at test-year end. The costs are created by the participants in each plan. Participant count may vary from employee count. For example, not all employees have elected to participate in the Medical Plan because it requires an employee premium contribution, whereas all employees participate in Life Insurance because it is automatically provided to all employees with the full premium paid by the Company.

(2) This cost is for the Louisville Gas Electric Company participants only. There is also cost charged to Louisville Gas Electric Company from Servco that is not included in this calculation.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 51

Responding Witness: Paul W. Thompson

Q-51. Provide a list of generation units completed or under construction during the test year. This list should include the capacity, actual cost at test-year end and/or estimated total cost, type of fuel to be utilized, and the in-service or estimated completion date for each unit.

A-51. No new units were completed during the test year. The following pertains to the four units currently under construction, as authorized in Case No. 2002-00381.

| <u>Unit</u> | Ownership Percentage | | <u>Fuel Type</u> | Expected Net Capability (Summer-MW) | Actual | Anticipated Completion Date | Estimated |
|-------------------------|----------------------|------------|------------------|-------------------------------------|------------------------------|-----------------------------|----------------------------|
| | <u>KU</u> | <u>LGE</u> | | | Cost as of 9/30/2003 (\$000) | | Cost at Completion (\$000) |
| Trimble County 7 | 63% | 37% | Natural Gas | 152 | \$ 42,971 | April, 2004 | \$ 54,591 |
| Trimble County 8 | 63% | 37% | Natural Gas | 152 | \$ 42,957 | April, 2004 | \$ 54,591 |
| Trimble County 9 | 63% | 37% | Natural Gas | 152 | \$ 42,953 | June, 2004 | \$ 54,591 |
| Trimble County 10 | 63% | 37% | Natural Gas | 152 | \$ 42,954 | June, 2004 | \$ 54,591 |
| GSM/switching equipment | 63% | 37% | | | \$ 2,262 | | \$ 9,028 |
| | | | | | <u>\$ 174,097</u> | | <u>\$ 227,391</u> |
| | | | | | | | |
| | | | | | KU Cost share | | \$ 143,256 |
| | | | | | LG&E Cost share | | \$ 84,135 |

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 52

Responding Witness: Paul W. Thompson

Q-52. Provide an annualization of the operation of any generating units declared commercial during the test year using LG&E's estimate of the annual cost of operation of these units.

A-52. LG&E did not declare any new units as commercial during the test year.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 53

Responding Witness: Valerie L. Scott

Q-53. Provide complete details of the financial reporting and rate-making treatment of LG&E's pension costs.

A-53. The financial accounting and reporting of pension costs for LG&E are as follows: LG&E's pension costs for the year are determined by Mercer Human Resource Consulting, an actuarial firm and follows the requirements of Statement of Financial Accounting Standards No. 87, "Employers' Accounting for Pensions". In addition to Mercer's calculation, pension costs include the payment to Pension Benefit Guaranty Corp. These costs are applied to all labor charged during the year to distribute the costs between capital and operating expenses.

For rate-making a pro forma adjustment is made to annualize the pension expenses for the test period. The adjustment is the difference in the net periodic cost calculated by Mercer for 2003 and the amount included in the test period. Please see Rives Exhibit 1, Reference Schedule 1.13, Volume 4 of 7 of LG&E's Application filed in the case on December 29, 2003.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 54

Responding Witness: Valerie L. Scott

- Q-54. Provide complete details of LG&E's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including:
- a. The date that LG&E adopted SFAS No. 106.
 - b. All accounting entries made at the date of adoption.
 - c. All actuarial studies and other documents used to determine the level of SFAS No. 106 cost recorded by LG&E.
- A-54. The financial accounting and reporting of post retirement medical benefits for LG&E are as follows: LG&E's post retirement medical benefits for the year are determined by Mercer Human Resource Consulting, an actuarial firm, and follows the requirements of Statement of Financial Accounting Standards No. 106, "Employers' Accounting for Post Retirement Benefits Other Than Pensions". These costs are applied to all labor charged during the year to distribute the costs between capital and operating expenses.

For rate-making a pro forma adjustment is made to annualize the post retirement medical benefits expenses for the test period. The adjustment is the difference in the net periodic cost calculated by Mercer for 2003 and the amount included in the test period.

- a. LG&E adopted SFAS No. 106 effective January 1, 1993.
- b. At the date of adoption, LG&E debited Deferred Regulatory Assets for \$700,000 and credited the Accumulated Provision for Pensions/Benefits for \$700,000. In 1994, LG&E wrote off the Deferred Regulatory asset. LG&E currently expenses SFAS No. 106 amounts.
- c. See attached schedule from Mercer for SFAS No. 106 costs. Proprietary information not responsive to the question has been redacted.

LG&E Energy LLC FAS132 Disclosure for Fiscal Year Ending December 31, 2003
for Postretirement Benefit Plans

Redacted

| | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 | 1990 | 1989 | 1988 | 1987 | 1986 | 1985 | 1984 | 1983 | 1982 | 1981 | 1980 | 1979 | 1978 | 1977 | 1976 | 1975 | 1974 | 1973 | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 | 1966 | 1965 | 1964 | 1963 | 1962 | 1961 | 1960 | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 | 1949 | 1948 | 1947 | 1946 | 1945 | 1944 | 1943 | 1942 | 1941 | 1940 | 1939 | 1938 | 1937 | 1936 | 1935 | 1934 | 1933 | 1932 | 1931 | 1930 | 1929 | 1928 | 1927 | 1926 | 1925 | 1924 | 1923 | 1922 | 1921 | 1920 | 1919 | 1918 | 1917 | 1916 | 1915 | 1914 | 1913 | 1912 | 1911 | 1910 | 1909 | 1908 | 1907 | 1906 | 1905 | 1904 | 1903 | 1902 | 1901 | 1900 | 1899 | 1898 | 1897 | 1896 | 1895 | 1894 | 1893 | 1892 | 1891 | 1890 | 1889 | 1888 | 1887 | 1886 | 1885 | 1884 | 1883 | 1882 | 1881 | 1880 | 1879 | 1878 | 1877 | 1876 | 1875 | 1874 | 1873 | 1872 | 1871 | 1870 | 1869 | 1868 | 1867 | 1866 | 1865 | 1864 | 1863 | 1862 | 1861 | 1860 | 1859 | 1858 | 1857 | 1856 | 1855 | 1854 | 1853 | 1852 | 1851 | 1850 | 1849 | 1848 | 1847 | 1846 | 1845 | 1844 | 1843 | 1842 | 1841 | 1840 | 1839 | 1838 | 1837 | 1836 | 1835 | 1834 | 1833 | 1832 | 1831 | 1830 | 1829 | 1828 | 1827 | 1826 | 1825 | 1824 | 1823 | 1822 | 1821 | 1820 | 1819 | 1818 | 1817 | 1816 | 1815 | 1814 | 1813 | 1812 | 1811 | 1810 | 1809 | 1808 | 1807 | 1806 | 1805 | 1804 | 1803 | 1802 | 1801 | 1800 | 1799 | 1798 | 1797 | 1796 | 1795 | 1794 | 1793 | 1792 | 1791 | 1790 | 1789 | 1788 | 1787 | 1786 | 1785 | 1784 | 1783 | 1782 | 1781 | 1780 | 1779 | 1778 | 1777 | 1776 | 1775 | 1774 | 1773 | 1772 | 1771 | 1770 | 1769 | 1768 | 1767 | 1766 | 1765 | 1764 | 1763 | 1762 | 1761 | 1760 | 1759 | 1758 | 1757 | 1756 | 1755 | 1754 | 1753 | 1752 | 1751 | 1750 | 1749 | 1748 | 1747 | 1746 | 1745 | 1744 | 1743 | 1742 | 1741 | 1740 | 1739 | 1738 | 1737 | 1736 | 1735 | 1734 | 1733 | 1732 | 1731 | 1730 | 1729 | 1728 | 1727 | 1726 | 1725 | 1724 | 1723 | 1722 | 1721 | 1720 | 1719 | 1718 | 1717 | 1716 | 1715 | 1714 | 1713 | 1712 | 1711 | 1710 | 1709 | 1708 | 1707 | 1706 | 1705 | 1704 | 1703 | 1702 | 1701 | 1700 | 1699 | 1698 | 1697 | 1696 | 1695 | 1694 | 1693 | 1692 | 1691 | 1690 | 1689 | 1688 | 1687 | 1686 | 1685 | 1684 | 1683 | 1682 | 1681 | 1680 | 1679 | 1678 | 1677 | 1676 | 1675 | 1674 | 1673 | 1672 | 1671 | 1670 | 1669 | 1668 | 1667 | 1666 | 1665 | 1664 | 1663 | 1662 | 1661 | 1660 | 1659 | 1658 | 1657 | 1656 | 1655 | 1654 | 1653 | 1652 | 1651 | 1650 | 1649 | 1648 | 1647 | 1646 | 1645 | 1644 | 1643 | 1642 | 1641 | 1640 | 1639 | 1638 | 1637 | 1636 | 1635 | 1634 | 1633 | 1632 | 1631 | 1630 | 1629 | 1628 | 1627 | 1626 | 1625 | 1624 | 1623 | 1622 | 1621 | 1620 | 1619 | 1618 | 1617 | 1616 | 1615 | 1614 | 1613 | 1612 | 1611 | 1610 | 1609 | 1608 | 1607 | 1606 | 1605 | 1604 | 1603 | 1602 | 1601 | 1600 | 1599 | 1598 | 1597 | 1596 | 1595 | 1594 | 1593 | 1592 | 1591 | 1590 | 1589 | 1588 | 1587 | 1586 | 1585 | 1584 | 1583 | 1582 | 1581 | 1580 | 1579 | 1578 | 1577 | 1576 | 1575 | 1574 | 1573 | 1572 | 1571 | 1570 | 1569 | 1568 | 1567 | 1566 | 1565 | 1564 | 1563 | 1562 | 1561 | 1560 | 1559 | 1558 | 1557 | 1556 | 1555 | 1554 | 1553 | 1552 | 1551 | 1550 | 1549 | 1548 | 1547 | 1546 | 1545 | 1544 | 1543 | 1542 | 1541 | 1540 | 1539 | 1538 | 1537 | 1536 | 1535 | 1534 | 1533 | 1532 | 1531 | 1530 | 1529 | 1528 | 1527 | 1526 | 1525 | 1524 | 1523 | 1522 | 1521 | 1520 | 1519 | 1518 | 1517 | 1516 | 1515 | 1514 | 1513 | 1512 | 1511 | 1510 | 1509 | 1508 | 1507 | 1506 | 1505 | 1504 | 1503 | 1502 | 1501 | 1500 | 1499 | 1498 | 1497 | 1496 | 1495 | 1494 | 1493 | 1492 | 1491 | 1490 | 1489 | 1488 | 1487 | 1486 | 1485 | 1484 | 1483 | 1482 | 1481 | 1480 | 1479 | 1478 | 1477 | 1476 | 1475 | 1474 | 1473 | 1472 | 1471 | 1470 | 1469 | 1468 | 1467 | 1466 | 1465 | 1464 | 1463 | 1462 | 1461 | 1460 | 1459 | 1458 | 1457 | 1456 | 1455 | 1454 | 1453 | 1452 | 1451 | 1450 | 1449 | 1448 | 1447 | 1446 | 1445 | 1444 | 1443 | 1442 | 1441 | 1440 | 1439 | 1438 | 1437 | 1436 | 1435 | 1434 | 1433 | 1432 | 1431 | 1430 | 1429 | 1428 | 1427 | 1426 | 1425 | 1424 | 1423 | 1422 | 1421 | 1420 | 1419 | 1418 | 1417 | 1416 | 1415 | 1414 | 1413 | 1412 | 1411 | 1410 | 1409 | 1408 | 1407 | 1406 | 1405 | 1404 | 1403 | 1402 | 1401 | 1400 | 1399 | 1398 | 1397 | 1396 | 1395 | 1394 | 1393 | 1392 | 1391 | 1390 | 1389 | 1388 | 1387 | 1386 | 1385 | 1384 | 1383 | 1382 | 1381 | 1380 | 1379 | 1378 | 1377 | 1376 | 1375 | 1374 | 1373 | 1372 | 1371 | 1370 | 1369 | 1368 | 1367 | 1366 | 1365 | 1364 | 1363 | 1362 | 1361 | 1360 | 1359 | 1358 | 1357 | 1356 | 1355 | 1354 | 1353 | 1352 | 1351 | 1350 | 1349 | 1348 | 1347 | 1346 | 1345 | 1344 | 1343 | 1342 | 1341 | 1340 | 1339 | 1338 | 1337 | 1336 | 1335 | 1334 | 1333 | 1332 | 1331 | 1330 | 1329 | 1328 | 1327 | 1326 | 1325 | 1324 | 1323 | 1322 | 1321 | 1320 | 1319 | 1318 | 1317 | 1316 | 1315 | 1314 | 1313 | 1312 | 1311 | 1310 | 1309 | 1308 | 1307 | 1306 | 1305 | 1304 | 1303 | 1302 | 1301 | 1300 | 1299 | 1298 | 1297 | 1296 | 1295 | 1294 | 1293 | 1292 | 1291 | 1290 | 1289 | 1288 | 1287 | 1286 | 1285 | 1284 | 1283 | 1282 | 1281 | 1280 | 1279 | 1278 | 1277 | 1276 | 1275 | 1274 | 1273 | 1272 | 1271 | 1270 | 1269 | 1268 | 1267 | 1266 | 1265 | 1264 | 1263 | 1262 | 1261 | 1260 | 1259 | 1258 | 1257 | 1256 | 1255 | 1254 | 1253 | 1252 | 1251 | 1250 | 1249 | 1248 | 1247 | 1246 | 1245 | 1244 | 1243 | 1242 | 1241 | 1240 | 1239 | 1238 | 1237 | 1236 | 1235 | 1234 | 1233 | 1232 | 1231 | 1230 | 1229 | 1228 | 1227 | 1226 | 1225 | 1224 | 1223 | 1222 | 1221 | 1220 | 1219 | 1218 | 1217 | 1216 | 1215 | 1214 | 1213 | 1212 | 1211 | 1210 | 1209 | 1208 | 1207 | 1206 | 1205 | 1204 | 1203 | 1202 | 1201 | 1200 | 1199 | 1198 | 1197 | 1196 | 1195 | 1194 | 1193 | 1192 | 1191 | 1190 | 1189 | 1188 | 1187 | 1186 | 1185 | 1184 | 1183 | 1182 | 1181 | 1180 | 1179 | 1178 | 1177 | 1176 | 1175 | 1174 | 1173 | 1172 | 1171 | 1170 | 1169 | 1168 | 1167 | 1166 | 1165 | 1164 | 1163 | 1162 | 1161 | 1160 | 1159 | 1158 | 1157 | 1156 | 1155 | 1154 | 1153 | 1152 | 1151 | 1150 | 1149 | 1148 | 1147 | 1146 | 1145 | 1144 | 1143 | 1142 | 1141 | 1140 | 1139 | 1138 | 1137 | 1136 | 1135 | 1134 | 1133 | 1132 | 1131 | 1130 | 1129 | 1128 | 1127 | 1126 | 1125 | 1124 | 1123 | 1122 | 1121 | 1120 | 1119 | 1118 | 1117 | 1116 | 1115 | 1114 | 1113 | 1112 | 1111 | 1110 | 1109 | 1108 | 1107 | 1106 | 1105 | 1104 | 1103 | 1102 | 1101 | 1100 | 1099 | 1098 | 1097 | 1096 | 1095 | 1094 | 1093 | 1092 | 1091 | 1090 | 1089 | 1088 | 1087 | 1086 | 1085 | 1084 | 1083 | 1082 | 1081 | 1080 | 1079 | 1078 | 1077 | 1076 | 1075 | 1074 | 1073 | 1072 | 1071 | 1070 | 1069 | 1068 | 1067 | 1066 | 1065 | 1064 | 1063 | 1062 | 1061 | 1060 | 1059 | 1058 | 1057 | 1056 | 1055 | 1054 | 1053 | 1052 | 1051 | 1050 | 1049 | 1048 | 1047 | 1046 | 1045 | 1044 | 1043 | 1042 | 1041 | 1040 | 1039 | 1038 | 1037 | 1036 | 1035 | 1034 | 1033 | 1032 | 1031 | 1030 | 1029 | 1028 | 1027 | 1026 | 1025 | 1024 | 1023 | 1022 | 1021 | 1020 | 1019 | 1018 | 1017 | 1016 | 1015 | 1014 | 1013 | 1012 | 1011 | 1010 | 1009 | 1008 | 1007 | 1006 | 1005 | 1004 | 1003 | 1002 | 1001 | 1000 | 999 | 998 | 997 | 996 | 995 | 994 | 993 | 992 | 991 | 990 | 989 | 988 | 987 | 986 | 985 | 984 | 983 | 982 | 981 | 980 | 979 | 978 | 977 | 976 | 975 | 974 | 973 | 972 | 971 | 970 | 969 | 968 | 967 | 966 | 965 | 964 | 963 | 962 | 961 | 960 | 959 | 958 | 957 | 956 | 955 | 954 | 953 | 952 | 951 | 950 | 949 | 948 | 947 | 946 | 945 | 944 | 943 | 942 | 941 | 940 | 939 | 938 | 937 | 936 | 935 | 934 | 933 | 932 | 931 | 930 | 929 | 928 | 927 | 926 | 925 | 924 | 923 | 922 | 921 | 920 | 919 | 918 | 917 | 916 | 915 | 914 | 913 | 912 | 911 | 910 | 909 | 908 | 907 | 906 | 905 | 904 | 903 | 902 | 901 | 900 | 899 | 898 | 897 | 896 | 895 | 894 | 893 | 892 | 891 | 890 | 889 | 888 | 887 | 886 | 885 | 884 | 883 | 882 | 881 | 880 | 879 | 878 | 877 | 876 | 875 | 874 | 873 | 872 | 871 | 870 | 869 | 868 | 867 | 866 | 865 | 864 | 863 | 862 | 861 | 860 | 859 | 858 | 857 | 856 | 855 | 854 | 853 | 852 | 851 | 850 | 849 | 848 | 847 | 846 | 845 | 844 | 843 | 842 | 841 | 840 | 839 | 838 | 837 | 836 | 835 | 834 | 833 | 832 | 831 | 830 | 829 | 828 | 827 | 826 | 825 | 824 | 823 | 822 | 821 | 820 | 819 | 818 | 817 | 816 | 815 | 814 | 813 | 812 | 811 | 810 | 809 | 808 | 807 | 806 | 805 | 804 | 803 | 802 | 801 | 800 | 799 | 798 | 797 | 796 | 795 | 794 | 793 | 792 | 791 | 790 | 789 | 788 | 787 | 786 | 785 | 784 | 783 | 782 | 781 | 780 | 779 | 778 | 777 | 776 | 775 | 774 | 773 | 772 | 771 | 770 | 769 | 768 | 767 | 766 | 765 | 764 | 763 | 762 | 761 | 760 | 759 | 758 | |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-----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LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 55

Responding Witness: Valerie L. Scott

- Q-55. Provide complete details of LG&E's financial reporting and rate-making treatment of SFAS No. 112, including:
- a. The date that LG&E adopted SFAS No. 112.
 - b. All accounting entries made at the date of adoption.
 - c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by LG&E.
- A-55. The financial accounting and reporting of post employment benefits for LG&E are as follows: LG&E's post employment benefits for the year are determined by Mercer Human Resource Consulting, an actuarial firm, and follows the requirements of Statement of Financial Accounting Standards No. 112, "Employers' Accounting for Postemployment Benefits".

For rate-making no pro forma adjustment is made.

- a. LG&E adopted SFAS No. 112 January 1, 1994.
- b. At the date of adoption, LG&E debited Employee Pension and Benefit expense for \$5,649,285 and credited a liability for Post Employment Benefits for the same amount.
- c. See attached. Proprietary information not responsive to the question has been redacted.

MERCER

Human Resource Consulting

462 South Fourth Street, Suite 1500
 Louisville, KY 40202-3415
 502 561 4500 Fax 502 561 4747
 www.mercerHR.com

January 5, 2004

Mr. Scott Williams
 LG&E Energy Corp.
 220 West Main Street
 Louisville, KY 40232

Confidential

Subject:

FAS 112 Liability on December 31, 2003

Dear Scott:

The FAS 112 liability as of December 31, 2003 for post employment benefits for disabled employees of LG&E Energy Corp., based on the final discount rate of 6.25%, is \$ *Redacted*. Costs by division are shown below:

| Division | Liability |
|--------------------|--------------------|
| LG&E | \$ 2,747,237 |
| Kentucky Utilities | 5,454,349 |
| ServCo | 479,651 |
| LPI/S | <i>Redacted</i> |
| WKE | <i>Redacted</i> |
| Total | \$ <i>Redacted</i> |

The FAS 112 liability includes the actuarial present value of medical benefits for each disabled employee and their dependents until the disabled's age 65, when the FAS 112 benefit terminates (benefits beyond age 65 are accounted for under FAS 106). It also includes the actuarial present value of continued life insurance for disabled employees of Kentucky Utilities, ServCo and WKE.

The present value was developed using generally accepted actuarial valuation techniques and reasonable assumptions with regard to disabled and non-disabled (dependent) mortality. To reflect the probability of recovery from disability and return to active work, we developed an adjustment factor of 90.20 percent from standard actuarial recovery tables and multiplied it by the present values that were calculated assuming no recovery. Census data as of January 1, 2003 was provided by LG&E. We have not performed an audit of this data.

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Human Resource Consulting

Page 2
January 5, 2004
Mr. Scott Williams
LG&E Energy Corp.

In developing claims costs for the December 31, 2003 valuation, we assumed disabled employees generated claims similar to male retirees age 65 prior to Medicare offset. We made this assumption since we expect claims costs for disabled individuals to be significantly higher than for healthy individuals, but we do not have specific disabled claims data.

Certain disabled individuals were identified as ineligible for Medicare benefits with no expectation that they will become Medicare eligible. We have assumed that these individuals' status will not change. For all other disabled individuals we have assumed that after two years of disability Medicare will be primary in the medical plan and will reduce the company's cost by 65%. All other assumptions follow the assumptions used in the FAS 106 valuation for January 1, 2003, with the exception of the discount rate and medical trend rates, which were updated to reflect the measurement date of December 31, 2003.

If you have any questions or need any additional information please call me at 502 561 4622.

Sincerely,



Marcie S. Gunnell, ASA, MAAA

Copy:
Lastacia Dalton, Henry Erk, Patrick Baker

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 56

Responding Witness: Valerie L. Scott

- Q-56. Provide complete details of LG&E's financial reporting and rate-making treatment of SFAS No. 143, including:
- a. The date that LG&E adopted SFAS No. 143.
 - b. All accounting entries made at the date of adoption.
 - c. All studies and other documents used to determine the level of SFAS No. 143 cost recorded by LG&E.
 - d. A schedule comparing the depreciation rates utilized by LG&E prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.
- A-56.
- a. LG&E adopted SFAS No. 143 as of January 1, 2003.
 - b. See attached for accounting entries made to adopt SFAS 143.
 - c. Due to the voluminous nature of the responses, the documents used to determine the level of SFAS No. 143 cost recorded by LG&E are provided separately in Volume 4 of 4 of this filing. Please note that information protected from disclosure by the attorney-client privilege has been redacted.
 - d. See LG&E Exhibit 56-D for a schedule comparing the depreciation rates utilized by LG&E prior to and after the adoption of SFAS No. 143. For underlying assets LG&E utilized the depreciation rates approved by the Commission in Case No. 2001-141 both prior to and after the adoption of SFAS No 143. For ARO assets set up pursuant to SFAS No. 143, LG&E utilized the rates approved by the Commission in Case No. 2001-141 excluding the net salvage component.

Louisville Gas and Electric Company
ARO Journal Entries Required at Implementation

| ENTRY | DESCRIPTION | (\$000's) | |
|-------|---|-----------|-----------|
| | | DEBIT | CREDIT |
| #1 | Long Lived Assets - ARO - BS Accounts 317, 347 or 359.1 ARO Liability - BS Account 230 <i>To record the initial present value of ARO asset and liability</i> | 4,585 | 4,585 |
| #2 | Cumulative Effect Adjustment - IS Account 435 Accumulated Depreciation of ARO Asset - BS Account 108 <i>To record accumulated depreciation on ARO assets</i> | 934 | 934 |
| #3 | Cumulative Effect Adjustment - IS Account 435 ARO Liability - BS Account 230 <i>To record accumulated accretion on ARO liability</i> | 4,745 | 4,745 |
| #4 | Accumulated Depreciation- BS Account 108 Regulatory Liability - BS Account 254 Cumulative Effect Adjustment - IS Account 435 <i>To reclassify existing Cost of Removal</i> | 458 | 59 398 |
| #5 | Regulatory Assets - BS Account 182.3 Regulatory Credits - IS Account 407 <i>Because ARO costs qualify for SFAS 71 treatment the cumulative affect adjustments are offset by a credit to Other Regulatory Credits (Account 407) and a debit to Regulatory Assets (Account 182.3)</i> | 5,281 | 5,281 |

Louisville Gas and Electric Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

| Facility Name | Asset # | Asset Description | Pre SFAS 143 Depreciation Rate | Post SFAS 143 Depreciation Rate |
|--------------------------|-------------|--|-----------------------------------|------------------------------------|
| CANE RUN UNIT 1 | 1131509AROC | AROC - COAL PILE | 0.00% | 2.55% |
| CANE RUN UNIT 1 | 1131509AROC | COAL STORAGE | 0.00% | 3.06% |
| CANE RUN UNIT 6 | 1132399AROC | AROC - SEWAGE TREATMENT PLANT | 0.00% | 2.55% |
| CANE RUN UNIT 6 | 1132399AROC | CONCRETE FOSTER AND PAD FOR DEVCO PACKAGE SEWAGE TREATMENT PLANT | 3.06% | 3.06% |
| CANE RUN UNIT 6 | 1132404AROC | PACKAGE SEWAGE TREATMENT PLANT | 3.06% | 3.06% |
| CANE RUN UNIT 6 | 1134814AROC | AROC - LAND FILL | 0.00% | 2.55% |
| CANE RUN UNIT 6 | 1134814AROC | CANE RUN LANDFILL | 3.06% | 3.06% |
| CANE RUN UNIT 6 | 1136412AROC | AROC - ASH POND | 0.00% | 2.55% |
| CANE RUN UNIT 6 | 1136412AROC | ASH POND | 3.06% | 3.06% |
| CANE RUN UNIT 6 | 1141767AROP | FURNISH & INSTALL PRE-ENGINEERED METAL ENCLOSURE FOR SEWAGE TREATMENT PLANT | 3.06% | 3.06% |
| CANE RUN UNIT 6 | 1149033AROP | STAGE 2 DEVELOPMENT- ASH WASTE POND | 3.06% | 3.06% |
| CANE RUN UNIT 6 | 1850199AROP | CANE RUN 6 GBU REWIND | 3.06% | 3.06% |
| CANE RUN UNIT 6 | MERCCRAROC | AROC - MERCURY SOURCES | 0.00% | 2.55% |
| CANE RUN UNIT 6 | NUCCRAROC | AROC - NUCLEAR SOURCES | 0.00% | 2.55% |
| CANERUN SUBSTATION | 1108207AROC | AROC - CR4 GBU | 0.00% | 2.10% |
| CANERUN SUBSTATION | 1108207AROP | GSU TRANSFORMER AND ASSEMBLY- WESTINGHOUSE 1900000 KVA | 2.10% | 2.10% |
| CANERUN SUBSTATION | 1108314AROC | AROC - CR5 GBU | 0.00% | 2.10% |
| CANERUN SUBSTATION | 1108314AROP | GSU TRANSFORMER AND ASSEMBLY, WESTINGHOUSE 220000 KVA 60 CYCLE TYPE FOA OUTDR POWE | 2.10% | 2.10% |
| CANERUN SUBSTATION | 1142644AROC | AROC - SPARE GBU | 0.00% | 2.10% |
| CANERUN SUBSTATION | 1142644AROP | GSU WESTINGHOUSE MODEL ABM 1080-80, TYPE FOA SPARE | 2.10% | 2.10% |
| CANERUN SUBSTATION | 1850199AROC | AROC - CR6 GBU | 0.00% | 2.10% |
| MILL CREEK SUBSTATION | 1121129AROC | AROC - MC1 GBU | 0.00% | 2.10% |
| MILL CREEK SUBSTATION | 1121129AROP | GSU WESTINGHOUSE VOLT SINGLE PHASE TRANSFORMERS | 2.10% | 2.10% |
| MILL CREEK SUBSTATION | 1121561AROC | AROC - MC2 GBU | 0.00% | 2.10% |
| MILL CREEK SUBSTATION | 1121561AROP | GSU WESTINGHOUSE 345,000V/19,185-20,900 VOLT, SINGLE PHASE TRANSF, 123,000 KVA | 2.10% | 2.10% |
| MILL CREEK SUBSTATION | 1122727AROC | AROC - MC3 GBU | 0.00% | 2.10% |
| MILL CREEK SUBSTATION | 1122727AROP | GSU GE CLASS FOA 1 PHASE 60 HZ MAIN GENERATOR TRANSFORMERS, VOLTAGE RATING 3 | 2.10% | 2.10% |
| MILL CREEK SUBSTATION | 1123008AROC | AROC - MC4 GBU | 0.00% | 2.10% |
| MILL CREEK SUBSTATION | 1123008AROP | GSU GE CLASS FOA SINGLE PHASE 60 HZ TRANSF, 345,000 GRY/199190-20900 VOLTAGE R | 2.10% | 2.10% |
| MILL CREEK SUBSTATION | 1135331AROC | AROC - SPARE GBU | 0.00% | 2.10% |
| MILL CREEK SUBSTATION | 1135331AROP | GSU SEE VOLUMES OF INVENTORY IN FILE MARKED W-47 | 2.10% | 2.10% |
| MILL CREEK UNIT 1 | 1126696AROC | AROC - STORAGE PILE | 0.00% | 2.02% |
| MILL CREEK UNIT 1 | 1126696AROP | STORAGE PILE | 2.39% | 2.39% |
| MILL CREEK UNIT 3 | 1127657AROC | AROC - ASH POND | 0.00% | 2.81% |
| MILL CREEK UNIT 3 | 1127657AROP | ASH POND | 3.03% | 3.03% |
| MILL CREEK UNIT 3 | 1127837AROC | AROC - STORAGE TANKS | 0.00% | 2.81% |
| MILL CREEK UNIT 3 | 1127837AROP | 13-06-2 FUEL OIL TANKS AND ACCESSORIES | 3.03% | 3.03% |
| MILL CREEK UNIT 4 | 1755793AROC | AROC - LANDFILL | 0.00% | 2.61% |
| MILL CREEK UNIT 4 | 1755793AROP | MC A POZOTEC LANDFILL | 2.82% | 2.82% |
| MILL CREEK UNIT 4 | HZMCAROC | AROC - HAZARDOUS MATERIAL STORAGE | 0.00% | 2.61% |
| MILL CREEK UNIT 4 | LABMCAROC | AROC - LAB | 0.00% | 2.61% |
| MILL CREEK UNIT 4 | RADMCAROC | AROC - RADIATION | 0.00% | 2.61% |
| MILL CREEK-S02 UNIT 4 | 1127093AROC | AROC - CHEMICAL TANKS | 0.00% | 4.91% |
| MILL CREEK-S02 UNIT 4 | 1127093AROP | 13-05-62 STEEL REACTION TANKS | 5.38% | 5.38% |
| TRIMBLE COUNTY UNIT 1 | 1130206AROC | AROC - COAL STORAGE | 0.00% | 2.31% |
| TRIMBLE COUNTY UNIT 1 | 1130206AROP | 05-03 LIME COAL, FUEL OIL STORAGE AREA | 2.40% | 2.40% |
| TRIMBLE COUNTY UNIT 1 | 1130302AROC | AROC - ASH POND | 0.00% | 2.40% |
| TRIMBLE COUNTY UNIT 1 | 1130302AROP | 05-13 RELOCATE CORN CREEK, EMERGENCY FLYASH AND SLUDGE PONDS | 2.40% | 2.40% |
| TRIMBLE COUNTY UNIT 1 | 1132257AROC | AROC - SEWAGE PLANT | 0.00% | 2.31% |
| TRIMBLE COUNTY UNIT 1 | 1132257AROP | 50-02 SEWAGE TREATMENT PLANT EQUIPMENT | 2.40% | 2.40% |
| TRIMBLE COUNTY UNIT 1 | HAZTCAROC | AROC - HAZARDOUS MATERIAL | 0.00% | 2.31% |
| TRIMBLE COUNTY UNIT 1 | NUCTCAROC | AROC - NUCLEAR | 0.00% | 2.31% |
| TRIMBLE COUNTY UNIT 1-TR | 1119143AROP | GSU TRANSFER FROM TRIMBLE CO SWITCHING STATION (A78-514 A67600A) SEE JE800031997 | 0.00% | 2.40% |

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 57

Responding Witness: Valerie L. Scott

Q-57. Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

(1) Accounting;

(2) Engineering;

(3) Legal;

(4) Consultants; and

(5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of any invoices, contracts, or other documentation that support charges incurred in the preparation of this rate case. Indicate any costs incurred for this case that occurred during the test year.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

A-57. a(1-5).

See attached. Please note that information protected from disclosure by the attorney-client privilege and for work product doctrine has been redacted.

- b. See attached.
- c. The Company will provide the monthly updates as requested.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Schedule of Rate Case Preparation Costs

Response to Commission's Order

Dated December 19, 2003

Question No. 57a

Responding Witness: Valerie L. Scott

| Journal #/ Voucher # | Account | Date | Vendor # | Vendor Name | Description | Amount | Hours | Rate/Hr |
|---|---------|-----------|----------|--|--|-------------------|--------|---------|
| 0100.111.008570.026900.186021.0321.0000 | 46268 | 16-Jul-03 | 16680 | OGDEN NEWELL AND WELCH | LGE Electric rate case preparation | 12,493.50 | 54.32 | 230.00 |
| 0100.111.008570.026900.186021.0321.0000 | 48681 | 15-Sep-03 | 16680 | OGDEN NEWELL AND WELCH | LGE Electric rate case preparation | 5,124.45 | 22.28 | 230.00 |
| 0100.111.008570.026900.186021.0321.0000 | 50331 | 23-Sep-03 | 16680 | OGDEN NEWELL AND WELCH | LGE Electric rate case preparation | 1,410.75 | 6.13 | 230.00 |
| 0100.111.008570.026900.186021.0321.0000 | 50407 | 19-Nov-03 | 16680 | OGDEN NEWELL AND WELCH | LGE Electric rate case preparation | 2,515.75 | 10.94 | 230.00 |
| 0100.111.008570.026900.186021.0321.0000 | 50407 | 02-Dec-03 | 16680 | OGDEN NEWELL AND WELCH | LGE Electric rate case preparation | 10,148.50 | 43.19 | 235.00 |
| 0100.111.008570.026900.186021.0321.0000 | 50407 | 08-Dec-03 | 16680 | OGDEN NEWELL AND WELCH | LGE Electric rate case preparation | 34,864.10 | 148.36 | 235.00 |
| | | | | TOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC | | 66,557.05 | | |
| 0100.111.008570.021440.186021.0305.0000 | 48964 | 07-Nov-03 | 53957 | EDGEWOOD CONSULTING INC | Rate-of-return studies for LGE Electric rate case | 10,659.59 | 47.38 | 225.00 |
| 0100.111.008570.021440.186021.0305.0000 | 49783 | 05-Dec-03 | 53957 | EDGEWOOD CONSULTING INC | Rate-of-return studies for LGE Electric rate case | 4,785.49 | 21.27 | 225.00 |
| 0100.111.008570.021440.186021.0305.0000 | 45428 | 03-Jul-03 | 36895 | MANAGEMENT APPLICATIONS CONSULTING INC | Paul Normand - LGE Electric rate case loss studies | 630.00 | 3.94 | 160.00 |
| 0100.111.008570.021440.186021.0305.0000 | 46916 | 01-Aug-03 | 36895 | MANAGEMENT APPLICATIONS CONSULTING INC | Paul Normand - LGE Electric rate case loss studies | 1,092.00 | 6.83 | 160.00 |
| 0100.111.008570.021440.186021.0305.0000 | 48137 | 03-Oct-03 | 36895 | MANAGEMENT APPLICATIONS CONSULTING INC | Paul Normand - LGE Electric rate case loss studies | 1,386.00 | 8.66 | 160.00 |
| 0100.111.008570.021440.186021.0305.0000 | 48926 | 07-Nov-03 | 36895 | MANAGEMENT APPLICATIONS CONSULTING INC | Paul Normand - LGE Electric rate case loss studies | 7,182.00 | 44.89 | 160.00 |
| 0100.111.008570.021440.186021.0305.0000 | 50533 | 05-Dec-03 | 36895 | MANAGEMENT APPLICATIONS CONSULTING INC | Paul Normand - LGE Electric rate case loss studies | 5,502.00 | 34.39 | 160.00 |
| 0100.111.008570.021440.186021.0305.0000 | 45339 | 09-Jul-03 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Electric rate case cost of service study | 11,258.34 | 75.06 | 150.00 |
| 0100.111.008570.021440.186021.0305.0000 | 45687 | 05-Aug-03 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Electric rate case cost of service study | 17,541.67 | 116.94 | 150.00 |
| 0100.111.008570.021440.186021.0305.0000 | 46575 | 04-Sep-03 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Electric rate case cost of service study | 15,625.00 | 104.17 | 150.00 |
| 0100.111.008570.021440.186021.0305.0000 | 47909 | 06-Oct-03 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Electric rate case cost of service study | 14,300.00 | 95.33 | 150.00 |
| 0100.111.008570.021440.186021.0305.0000 | 48940 | 04-Nov-03 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Electric rate case cost of service study | 33,025.00 | 220.17 | 150.00 |
| 0100.111.008570.021440.186021.0305.0000 | 50043 | 11-Dec-03 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Electric rate case cost of service study | 27,050.00 | 180.33 | 150.00 |
| 0100.111.008570.026120.186021.0314.0000 | 44543 | 02-Jun-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 655.73 | 3.45 | 190.00 |
| 0100.111.008570.026120.186021.0314.0000 | 45262 | 30-Jun-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 1,725.50 | 9.08 | 190.00 |
| 0100.111.008570.026120.186021.0314.0000 | 46637 | 04-Aug-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 337.50 | 2.25 | 150.00 |
| 0100.111.008570.026120.186021.0314.0000 | 46637 | 04-Aug-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 12,930.25 | 68.05 | 190.00 |
| 0100.111.008570.026120.186021.0314.0000 | 47628 | 01-Sep-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 2,585.63 | 17.24 | 150.00 |
| 0100.111.008570.026120.186021.0314.0000 | 47420 | 01-Sep-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 6,007.50 | 31.62 | 190.00 |
| 0100.111.008570.026120.186021.0314.0000 | 48758 | 06-Oct-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 2,324.22 | 12.23 | 190.00 |
| 0100.111.008570.026120.186021.0314.0000 | 48758 | 06-Oct-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 3,708.15 | 19.52 | 190.00 |
| 0100.111.008570.026120.186021.0314.0000 | 48758 | 06-Oct-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 1,140.00 | 6.00 | 190.00 |
| 0100.111.008570.026120.186021.0314.0000 | 50779 | 03-Nov-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 5,364.75 | 28.24 | 190.00 |
| 0100.111.008570.026120.186021.0314.0000 | 50779 | 03-Nov-03 | 58967 | AUS Consultants | Earl Robinson - LGE Elec rate case depreciation study | 1,822.88 | 9.59 | 190.00 |
| | | | | TOTAL CONSULTANTS LG&E ELECTRIC | | 188,639.20 | | |

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Schedule of Rate Case Preparation Costs

Response to Commission's Order

Dated December 19, 2003

Question No. 57a

Responding Witness: Valerie L. Scott

| Journal #/ Voucher #/ Check # | Date | Account | Vendor # | Vendor Name | Description | Amount | Hours | Rate/Hr |
|--|-----------|---|----------|----------------------------------|--|------------------|--------|---------|
| 50123 | 22-Dec-03 | 0100.111.008570.026900.186021.0670.0000 | 59656 | NATIONAL SERVICE INFORMATION INC | Corporate - retrieval - articles of incorporation | 176.00 | | |
| 50174 | 23-Dec-03 | 0100.111.008570.026900.186021.0670.0000 | 59656 | NATIONAL SERVICE INFORMATION INC | Corporate - retrieval - Assumed Business name search | 20.00 | | |
| 50174 | 23-Dec-03 | 0100.111.008570.026900.186021.0670.0000 | 59656 | NATIONAL SERVICE INFORMATION INC | Corporate - retrieval - good standing - short form | 40.00 | | |
| 50572 | 08-Dec-03 | 0100.111.008570.021440.186021.0240.0000 | 57676 | HENDERSON SERVICES LLC | LGE Electric rate case related electrical work in Regulatory dept. | 50.91 | 1.00 | 50.90 |
| 50572 | 08-Dec-03 | 0100.111.008570.021440.186021.0301.0000 | 57676 | HENDERSON SERVICES LLC | LGE Electric rate case related electrical work in Regulatory dept. | 525.96 | 10.33 | 50.90 |
| TOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC | | | | | | 812.87 | | |
| 46279 | 23-Jul-03 | 0100.131.008570.026900.186022.0321.0000 | 40033 | STOLL KEENON AND PARK LLP | LGE Gas rate case preparation | 12,643.42 | 48.63 | 260.00 |
| 49827 | 16-Oct-03 | 0100.131.008570.026900.186022.0321.0000 | 40033 | STOLL KEENON AND PARK LLP | LGE Gas rate case preparation | 3,776.08 | 14.52 | 260.00 |
| 49745 | 06-Nov-03 | 0110.105.018570.026900.186023.0321.0000 | 40033 | STOLL KEENON AND PARK LLP | LGE Gas rate case preparation | 6,997.50 | 26.91 | 260.00 |
| 48642 | 10-Nov-03 | 0100.131.008570.026900.186022.0321.0000 | 40033 | STOLL KEENON AND PARK LLP | LGE Gas rate case preparation | 10,668.83 | 41.03 | 260.00 |
| TOTAL LEGAL OUTSIDE COUNSEL LG&E GAS | | | | | | 34,085.83 | | |
| 48964 | 07-Nov-03 | 0100.131.008570.021440.186022.0305.0000 | 53957 | EDGEWOOD CONSULTING INC | Rate-of-return studies for LGE Gas rate case | 5,329.79 | 23.69 | 225.00 |
| 49783 | 12-Dec-03 | 0100.131.008570.021440.186022.0305.0000 | 53957 | EDGEWOOD CONSULTING INC | Rate-of-return studies for LGE Gas rate case | 2,392.75 | 10.63 | 225.00 |
| 45339 | 09-Jul-03 | 0100.131.008570.021440.186022.0305.0000 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Gas rate case cost of service study | 9,683.33 | 64.56 | 150.00 |
| 45687 | 05-Aug-03 | 0100.131.008570.021440.186022.0305.0000 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Gas rate case cost of service study | 7,916.67 | 52.78 | 150.00 |
| 46575 | 04-Sep-03 | 0100.131.008570.021440.186022.0305.0000 | 40674 | THE PRIME GROUP LLC | Randall Walker - LGE Gas rate case cost of service study | 13,275.00 | 88.50 | 150.00 |
| 47909 | 06-Oct-03 | 0100.131.008570.021440.186022.0305.0000 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Gas rate case cost of service study | 10,500.00 | 70.00 | 150.00 |
| 48940 | 04-Nov-03 | 0100.131.008570.021440.186022.0305.0000 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Gas rate case cost of service study | 15,000.00 | 100.00 | 150.00 |
| 50043 | 11-Dec-03 | 0100.131.008570.026120.186022.0314.0000 | 40674 | THE PRIME GROUP LLC | Various Consultants - LGE Gas rate case cost of service study | 16,950.00 | 113.00 | 150.00 |
| 44543 | 02-Jun-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Earl Robinson - LGE Gas rate case depreciation study | 218.58 | 1.15 | 190.00 |
| 45262 | 30-Jun-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Earl Robinson - LGE Gas rate case depreciation study | 675.00 | 4.50 | 150.00 |
| 45262 | 30-Jun-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Earl Robinson - LGE Gas rate case depreciation study | 112.50 | 0.75 | 150.00 |
| 46637 | 04-Aug-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Various Consultants - LGE Gas rate case depreciation study | 6,646.05 | 34.98 | 190.00 |
| 47420 | 04-Aug-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Various Consultants - LGE Gas rate case cost of service study | 861.87 | 5.75 | 150.00 |
| 47420 | 01-Sep-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Various Consultants - LGE Gas rate case cost of service study | 14,830.00 | 78.05 | 190.00 |
| 47628 | 06-Oct-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Various Consultants - LGE Gas rate case cost of service study | 2,002.50 | 10.54 | 190.00 |
| 48945 | 06-Oct-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Earl Robinson - LGE Gas rate case cost of service study | 2,565.00 | 13.50 | 190.00 |
| 47858 | 06-Oct-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Earl Robinson - LGE Gas rate case cost of service study | 380.00 | 2.00 | 190.00 |
| 50779 | 03-Nov-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Earl Robinson - LGE Gas rate case cost of service study | 1,955.50 | 10.29 | 190.00 |
| 50779 | 03-Nov-03 | 0100.131.008570.026120.186022.0314.0000 | 58967 | AUS Consultants | Earl Robinson - LGE Gas rate case cost of service study | 607.62 | 3.20 | 190.00 |

LOUISVILLE GAS AND ELECTRIC COMPANY
 CASE NO. 2003-00433
 Schedule of Rate Case Preparation Costs
 Response to Commission's Order
 Dated December 19, 2003

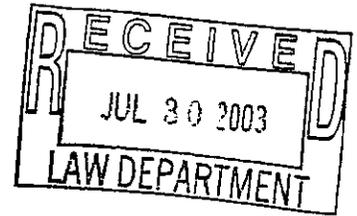
Question No. 57a
 Responding Witness: Valerie L. Scott

| Account | Date | Journal #/ Voucher #/ Check # | Vendor # | Vendor Name | Amount | Description | Hours | Rate/Hr |
|--|-----------|-------------------------------------|----------|---|-------------------|---|-------|---------|
| | | | | TOTAL CONSULTANTS LG&E GAS | 111,902.16 | | | |
| 0100.131.008570.021440.1866022.0240.0000 | 08-Dec-03 | 50572 | 57676 | HENDERSON SERVICES LLC | 50.91 | LGE Gas rate case related electrical work in Regulatory dept. | 1.00 | 50.90 |
| 0100.131.008570.021440.1866022.0301.0000 | 08-Dec-03 | 50572 | 57676 | HENDERSON SERVICES LLC | 525.97 | LGE Gas rate case related electrical work in Regulatory dept. | 10.33 | 50.90 |
| | | | | TOTAL SUPPLIES/SERVICES - OTHER LG&E GAS | 576.88 | | | |
| | | | | TOTAL RATE CASE EXPENSES @ 1/6/2004 | 402,573.99 | | | |

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Ogden Newell & Welch PLLC
1700 PNC Plaza
500 West Jefferson Street
Louisville, KY 40202
Phone: (502) 582-1601
Fax: (502) 581-9564
TIN# 61-0427208



Louisville Gas & Electric Company
Attn: John R. McCall
Executive Vice President, General
Counsel & Corporate Secretary
220 West Main Street
Louisville, KY 40202

July 16, 2003
Invoice # 109389
TIN # 61-0427208
Account: 000001/000294

1/2 = 12,493.50

Re: 2003-04 Rate Case
Your Reference: Resp. Atty: Linda S. Portasik, Esq.
Operating Co.: LG&E/KU
Our Reference: 000001/000294/KRR/G110

Fees rendered this bill \$ 24,987.00

Total Current Charges This Matter

111254 ERATE03 0321 026900 = 12493.50

111262 ERATE03 0321 026900 = 12493.50

Balance as of June 30, 2003

24987.00

~~29,759.00~~

Less credits (payments, write downs, adjustments)

Balance due on prior billings

Total Amount Due This Matter

Prepared by (see attached for approval):

Kathy L. Wilson
Kathy L. Wilson, Legal Admin. Asst.

Date: 8-28-03

Payment is due upon receipt. If any of our invoices remain unpaid for more than 60 days, we may, consistent with our professional responsibilities and, if applicable, the requirements of any tribunal, cease performing services for you until arrangements satisfactory to us have been made for payment of the arrearage and future fees. We have collection procedures which we will follow to ensure that the account is paid.

Louisville Gas & Electric Company
 Page 3 of 5

Ogden Newell & Welch PLLC
 Invoice No. 109389

Professional Services for the period through 06/30/03, including the following:

Re: 2003-04 Rate Case
 Your Reference: Resp. Atty: Linda S. Portasik, Esq.
 Operating Co.: LG&E/KU
 Our Reference: 000001/000294/KRR/G110

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-------------|---------------------|-------------|--------------|
| 06/03/03 | | KRR | 2.00 |
| 06/04/03 | | KRR | 2.00 |
| 06/09/03 | | AKS | 2.50 |
| 06/09/03 | | KRR | 6.00 |
| 06/10/03 | | AKS | 0.80 |
| 06/10/03 | | KRR | 4.50 |
| 06/11/03 | | AKS | 1.10 |
| 06/11/03 | REDACTED INFORMATON | KRR | 10.00 |
| 06/12/03 | | AKS | 0.60 |
| 06/12/03 | | KRR | 3.00 |
| 06/13/03 | | KRR | 4.50 |
| 06/16/03 | | KRR | 1.00 |
| 06/17/03 | | JAB | 2.50 |
| 06/18/03 | | AKS | 2.10 |
| 06/18/03 | | JAB | 1.30 |
| 06/18/03 | | KRR | 5.50 |
| 06/19/03 | | AKS | 4.30 |
| 06/19/03 | | KRR | 6.00 |
| 06/20/03 | | KRR | 3.80 |

Keep this copy for your records

Louisville Gas & Electric Company
 Page 4 of 5

Ogden Newell & Welch PLLC
 Invoice No. 109389

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-------------|---------------------|-------------|--------------|
| 06/21/03 | | KRR | 4.00 |
| 06/23/03 | | AKS | 5.30 |
| 06/23/03 | | KRR | 11.00 |
| 06/24/03 | | AKS | 2.10 |
| 06/24/03 | | AKS | 2.60 |
| 06/24/03 | REDACTED INFORMATON | KRR | 3.00 |
| 06/25/03 | | KRR | 3.00 |
| 06/26/03 | | AKS | 7.00 |
| 06/26/03 | | KRR | 9.50 |
| 06/27/03 | | KRR | 4.50 |
| 06/30/03 | | KRR | 1.50 |

Total Services

\$24,987.00

Summary of Services

| <u>Init</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Rate</u> | <u>Value</u> |
|-------------|----------------------|--------------|-------------|--------------|
| KRR | Riggs, Kendrick R. | 84.80 | 230.00 | 19,504.00 |
| AKS | Sturgeon, Allyson K. | 28.40 | 175.00 | 4,970.00 |
| JAB | Bickett, Joseph A. | 3.80 | 135.00 | 513.00 |
| | Total Services | 117.00 | | \$24,987.00 |

TOTAL FEES & DISBURSEMENTS

\$24,987.00

Keep this copy for your records

Louisville Gas & Electric Company
Page 5 of 5

Ogden Newell & Welch PLLC
Invoice No. 109389

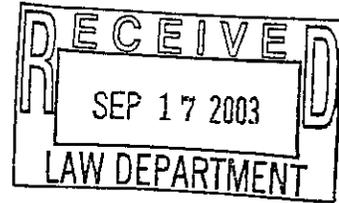
Total Current Charges This Matter

\$24,987.00

Outstanding Invoices

| <u>Date</u> | <u>Invoice No.</u> | <u>Billed Amount</u> | <u>Payment/Credits</u> | <u>Balance Due</u> |
|---|--------------------|----------------------|------------------------|--------------------|
| 04/25/03 | 107471 | \$ 115.00 | \$ 0.00 | \$ 115.00 |
| 05/30/03 | 108313 | \$ 5,589.00 | \$ 0.00 | \$ 5,589.00 |
| 06/30/03 | 109063 | \$ 4,055.00 | \$ 0.00 | \$ 4,055.00 |
| Total Outstanding Invoices This Matter | | | | \$9,759.00 |
| Total Amount Due This Matter | | | | \$34,746.00 |

Ogden Newell & Welch PLLC
1700 PNC Plaza
500 West Jefferson Street
Louisville, KY 40202
Phone: (502) 582-1601
Fax: (502) 581-9564
TIN# 61-0427208



Louisville Gas & Electric Company
Attn: John R. McCall
Executive Vice President, General
Counsel & Corporate Secretary
220 West Main Street
Louisville, KY 40202

September 15, 2003
Invoice # 110781
TIN # 61-0427208
Account: 000001/000294

2

$1/2 = 5124.46$
 $1/2 = 5124.45$

Re: 2003-04 Rate Case
Your Reference: Resp. Atty: Linda S. Portasik, Esq.
Operating Co.: LG&E/KU
Our Reference: 000001/000294/KRR/G110

| | |
|--|---------------------|
| Fees rendered this bill | \$ 9,228.50 |
| Disbursements | \$ 1,020.41 |
| Total Current Charges This Matter | \$ 10,248.91 |

Payment is due upon receipt. If any of our invoices remain unpaid for more than 60 days, we may, consistent with our professional responsibilities and, if applicable, the requirements of any tribunal, cease performing services for you until arrangements satisfactory to us have been made for payment of the arrearage and future fees. We have collection procedures which we will follow to ensure that the account is paid.

| | | | | |
|-------|---------|------|----------|-----------------|
| 11254 | ERATE03 | 0321 | 026900 = | 5124.45 |
| 11262 | ERATE03 | 0321 | 026900 = | 5124.46 |
| | | | | <u>10248.91</u> |

Prepared by (see attached for approval):

Kathy L. Wilson
Kathy L. Wilson, Legal Admin. Asst.

Date: 11-7-03

Keep this copy for your records.

Louisville Gas & Electric Company
Page 3 of 4

Ogden Newell & Welch PLLC
Invoice No. 110781

Professional Services for the period through 07/31/03, including the following:

Re: 2003-04 Rate Case
Your Reference: Resp. Atty: Linda S. Portasik, Esq.
Operating Co.: LG&E/KU
Our Reference: 000001/000294/KRR/G110

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-------------|---------------------|-------------|--------------|
| 07/01/03 | | KRR | 2.60 |
| 07/07/03 | | KRR | 1.00 |
| 07/09/03 | | KRR | 0.20 |
| 07/14/03 | | KRR | 1.80 |
| 07/16/03 | | AKS | 2.40 |
| 07/16/03 | | KRR | 1.00 |
| 07/17/03 | REDACTED INFORMATON | AKS | 3.90 |
| 07/17/03 | | KRR | 1.00 |
| 07/18/03 | | KRR | 3.00 |
| 07/21/03 | | AKS | 0.30 |
| 07/21/03 | | KRR | 7.50 |
| 07/22/03 | | AKS | 2.50 |
| 07/22/03 | | KRR | 10.40 |
| 07/28/03 | | KRR | 2.00 |
| 07/29/03 | | KRR | 0.40 |
| 07/30/03 | | KRR | 2.30 |

Keep this copy for your records.

Louisville Gas & Electric Company
Page 4 of 4

Ogden Newell & Welch PLLC
Invoice No. 110781

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-----------------------|--------------------|-------------|-------------------|
| Total Services | | | <u>\$9,228.50</u> |

| <u>Init</u> | <u>Timekeeper</u> | Summary of Services | | <u>Hours</u> | <u>Rate</u> | <u>Value</u> |
|-----------------------|----------------------|----------------------------|--|--------------|-------------|--------------|
| KRR | Riggs, Kendrick R. | 16.6 | | 33.20 | 230.00 | 7,636.00 |
| AKS | Sturgeon, Allyson K. | 4.5 | | 9.10 | 175.00 | 1,592.50 |
| Total Services | | | | 42.30 | | \$9,228.50 |

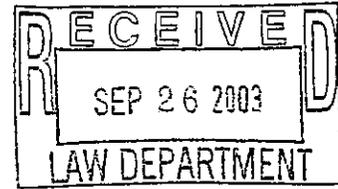
Disbursements

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Amount</u> |
|----------------------------|--|-------------|-------------------|
| 06/10/03 | VENDOR: Riggs, Kendrick; INVOICE#: 061003; DATE: 6/10/03 - Reimburse expenses parking at Actors Theatre Garage for meeting at LG & E re: rate case | KRR | \$6.00 |
| 07/21/03 | VENDOR: Riggs, Kendrick; INVOICE#: 072203; DATE: 7/31/03 - Reimburse airfare from Vermont to Louisville and return to Vermont 7/21-22/03 | KRR | \$863.00 |
| 07/21/03 | VENDOR: Riggs, Kendrick; INVOICE#: 072203; DATE: 7/31/03 - Reimburse car rental from St. Albans to Burlington, Vt. | KRR | \$98.42 |
| 07/21/03 | VENDOR: Riggs, Kendrick; INVOICE#: 072203; DATE: 7/31/03 - Reimburse expense lunch at Cincy Airport | KRR | \$6.99 |
| 07/22/03 | VENDOR: Riggs, Kendrick; INVOICE#: 072203; DATE: 7/31/03 - Reimburse expense parking at Louisville Airport | KRR | \$32.00 |
| 07/22/03 | VENDOR: Riggs, Kendrick; INVOICE#: 072203; DATE: 7/31/03 - Reimburse expense parking at Burlington, VT airport | KRR | \$14.00 |
| Total Disbursements | | | <u>\$1,020.41</u> |

| | |
|--|--------------------|
| TOTAL FEES & DISBURSEMENTS | \$10,248.91 |
| Total Current Charges This Matter | \$10,248.91 |

Keep this copy for your records.

Ogden Newell & Welch PLLC
1700 PNC Plaza
500 West Jefferson Street
Louisville, KY 40202
Phone: (502) 582-1601
Fax: (502) 581-9564
TIN# 61-0427208



Louisville Gas & Electric Company
Attn: John R. McCall
Executive Vice President, General
Counsel & Corporate Secretary
220 West Main Street
Louisville, KY 40202

September 23, 2003
Invoice # 111024
TIN # 61-0427208
Account: 000001/000294

112 = 1410.75

Re: 2003-04 Rate Case
Your Reference: Resp. Atty: Linda S. Portasik, Esq.
Operating Co.: LG&E/KU
Our Reference: 000001/000294/KRR/G110

Fees rendered this bill \$ 2,821.50

Total Current Charges This Matter \$ 2,821.50

111254 ERATE03 0321 026900 = 1410.75

111262 ERATE03 0321 026900 = 1410.75

Balance as of September 15, 2003

2821.50 ~~310,248.91~~

Less credits (payments, write downs, adjustments)

Balance due on prior billings

Total Amount Due This Matter

Prepared by (see attached for approval):

Kathy L. Wilson
Kathy L. Wilson, Legal Admin. Asst.

Date: 11-7-03

Payment is due upon receipt. If any of our invoices remain unpaid for more than 60 days, we may, consistent with our professional responsibilities and, if applicable, the requirements of any tribunal, cease performing services for you until arrangements satisfactory to us have been made for payment of the arrearage and future fees. We have collection procedures which we will follow to ensure that the account is paid.

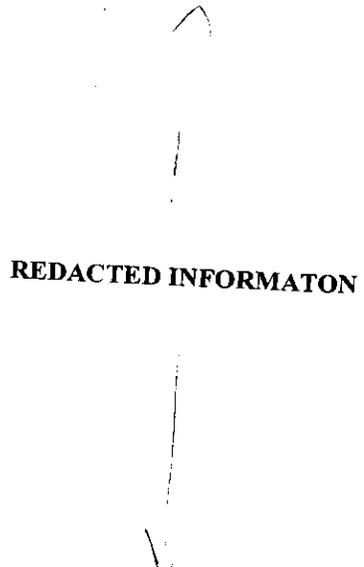
Keep this copy for your records.

Louisville Gas & Electric Company
 Page 3 of 4

Ogden Newell & Welch PLLC
 Invoice No. 111024

Professional Services for the period through 08/31/03, including the following:

Re: 2003-04 Rate Case
 Your Reference: Resp. Atty: Linda S. Portasik, Esq.
 Operating Co.: LG&E/KU
 Our Reference: 000001/000294/KRR/G110

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> | |
|-----------------------|--|-------------|-------------------|--|
| 08/04/03 |  <p>REDACTED INFORMATION</p> | AKS | 1.30 | |
| 08/05/03 | | KRR | 1.00 | |
| 08/06/03 | | KRR | 0.50 | |
| 08/07/03 | | AKS | 2.60 | |
| 08/11/03 | | KRR | 1.00 | |
| 08/13/03 | | KRR | 1.50 | |
| 08/25/03 | | KRR | 2.30 | |
| 08/26/03 | | KRR | 3.00 | |
| Total Services | | | \$2,821.50 | |

| <u>Init</u> | <u>Timekeeper</u> | <u>Summary of Services</u> | | |
|-----------------------|----------------------|----------------------------|-------------|-------------------|
| | | <u>Hours</u> | <u>Rate</u> | <u>Value</u> |
| KRR | Riggs, Kendrick R. | 9.30 | 230.00 | 2,139.00 |
| AKS | Sturgeon, Allyson K. | 3.90 | 175.00 | 682.50 |
| Total Services | | 13.20 | | \$2,821.50 |

TOTAL FEES & DISBURSEMENTS

\$2,821.50

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Louisville Gas & Electric Company
Page 4 of 4

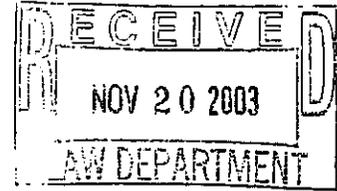
Ogden Newell & Welch PLLC
Invoice No. 111024

Total Current Charges This Matter **\$2,821.50**

| Outstanding Invoices | | | | |
|---|--------------------|----------------------|------------------------|--------------------|
| <u>Date</u> | <u>Invoice No.</u> | <u>Billed Amount</u> | <u>Payment/Credits</u> | <u>Balance Due</u> |
| 09/15/03 | 110781 | \$ 10,248.91 | \$ 0.00 | \$ 10,248.91 |
| Total Outstanding Invoices This Matter | | | | \$10,248.91 |
| Total Amount Due This Matter | | | | \$13,070.41 |

Keep this copy for your records.

Ogden Newell & Welch PLLC
1700 PNC Plaza
500 West Jefferson Street
Louisville, KY 40202
Phone: (502) 582-1601
Fax: (502) 581-9564
TIN# 61-0427208



Louisville Gas & Electric Company
Attn: John R. McCall
Executive Vice President, General
Counsel & Corporate Secretary
220 West Main Street
Louisville, KY 40202

November 19, 2003
Invoice # 112322
TIN # 61-0427208
Account: 000001/000294

$1/2 = 2515.75$

Re: 2003-04 Rate Case
Your Reference: Resp. Atty: Linda S. Portasik, Esq.
Operating Co.: LG&E/KU
Our Reference: 000001/000294/KRR/G110

Fees rendered this bill \$ 5,031.50

Total Current Charges This Matter \$ 5,031.50

Payment is due upon receipt. If any of our invoices remain unpaid for more than 60 days, we may, consistent with our professional responsibilities and, if applicable, the requirements of any tribunal, cease performing services for you until arrangements satisfactory to us have been made for payment of the arrearage and future fees. We have collection procedures which we will follow to ensure that the account is paid.

11254 erate03 0321 026900 = 2515.75
11262 erate03 0321 026900 = 2515.75
5031.50

Prepared by (see attached for approval):

KLW

Kathy L. Wilson, Legal Admin. Asst.

Date: 12-18-03

Keep this copy for your records.

Louisville Gas & Electric Company
Page 3 of 4

Ogden Newell & Welch PLLC
Invoice No. 112322

Professional Services for the period through 09/30/03, including the following:

Re: 2003-04 Rate Case
Your Reference: Resp. Atty: Linda S. Portasik, Esq.
Operating Co.: LG&E/KU
Our Reference: 000001/000294/KRR/G110

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> | |
|-----------------------------|--|-------------|--------------|--|
| 09/03/03 |  | KRR | 2.00 | |
| 09/07/03 | | KRR | 0.20 | |
| 09/08/03 | | KRR | 1.00 | |
| 09/12/03 | | KRR | 2.00 | |
| REDACTED INFORMATION | | | | |
| 09/15/03 | | KRR | 0.50 | |
| 09/17/03 | | AKS | 1.40 | |
| 09/25/03 | | AKS | 2.90 | |
| 09/25/03 | | KRR | 2.50 | |
| 09/26/03 | | KRR | 3.30 | |
| 09/28/03 | KRR | 1.30 | | |
| 09/29/03 | AKS | 0.40 | | |
| 09/29/03 | KRR | 2.50 | | |
| 09/30/03 | KRR | 3.00 | | |

Total Services

\$5,031.50

Keep this copy for your records.

Louisville Gas & Electric Company
Page 4 of 4

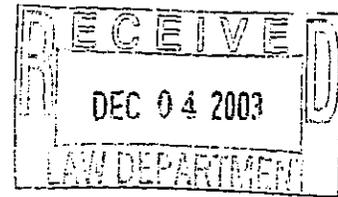
Ogden Newell & Welch PLLC
Invoice No. 112322

| <u>Init</u> | <u>Timekeeper</u> | <u>Summary of Services</u> | | |
|-------------|-----------------------|----------------------------|-------------|-------------------|
| | | <u>Hours</u> | <u>Rate</u> | <u>Value</u> |
| KRR | Riggs, Kendrick R. | 18.30 | 230.00 | 4,209.00 |
| AKS | Sturgeon, Allyson K. | 4.70 | 175.00 | 822.50 |
| | Total Services | 23.00 | | \$5,031.50 |

| | |
|--|-------------------|
| TOTAL FEES & DISBURSEMENTS | \$5,031.50 |
| Total Current Charges This Matter | \$5,031.50 |

Keep this copy for your records.

Ogden Newell & Welch PLLC
1700 PNC Plaza
500 West Jefferson Street
Louisville, KY 40202
Phone: (502) 582-1601
Fax: (502) 581-9564
TIN# 61-0427208



Louisville Gas & Electric Company
Attn: John R. McCall
Executive Vice President, General
Counsel & Corporate Secretary
220 West Main Street
Louisville, KY 40202

December 2, 2003
Invoice # 113192
TIN # 61-0427208
Account: 000001/000294

$\frac{1}{2} = 10148.50$

Re: 2003-04 Rate Case
Your Reference: Resp. Atty: Linda S. Portasik, Esq.
Operating Co.: LG&E/KU
Our Reference: 000001/000294/KRR/G110

Fees rendered this bill \$ 20,294.00
Disbursements \$ 3.00

Total Current Charges This Matter
111254 ERATE03 0321 026900 = 10148.50
111262 ERATE03 0321 026900 = 10148.50
\$ 20,297.00

Balance as of November 19, 2003

Less credits (payments, write downs, adjustments)

Balance due on prior billings

Total Amount Due This Matter

Prepared by (see attached for approval):

KLW

Kathy L. Wilson, Legal Admin. Asst.

Date: 12-18-03

~~\$20,297.00~~

Payment is due upon receipt. If any of our invoices remain unpaid for more than 60 days, we may, consistent with our professional responsibilities and, if applicable, the requirements of any tribunal, cease performing services for you until arrangements satisfactory to us have been made for payment of the arrearage and future fees. We have collection procedures which we will follow to ensure that the account is paid.

Keep this copy for your records.

Louisville Gas & Electric Company
Page 4 of 6

Ogden Newell & Welch PLLC
Invoice No. 113192

Professional Services for the period through 10/31/03, including the following:

Re: 2003-04 Rate Case
Your Reference: Resp. Atty: Linda S. Portasik, Esq.
Operating Co.: LG&E/KU
Our Reference: 000001/000294/KRR/G110

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-------------|---------------------|-------------|--------------|
| 10/01/03 | | KRR | 3.00 |
| 10/02/03 | | KRR | 0.50 |
| 10/03/03 | | KRR | 3.00 |
| 10/06/03 | | KRR | 6.50 |
| 10/09/03 | | KRR | 0.90 |
| 10/10/03 | REDACTED INFORMATON | KRR | 1.50 |
| 10/13/03 | | KRR | 1.50 |
| 10/15/03 | | JGC | 1.00 |
| 10/20/03 | | KRR | 1.50 |
| 10/21/03 | | KRR | 2.00 |
| 10/24/03 | | KRR | 4.00 |
| 10/27/03 | | KRR | 8.50 |
| 10/27/03 | | WDC | 3.50 |
| 10/28/03 | | AKS | 7.60 |

Keep this copy for your records.

Louisville Gas & Electric Company
 Page 5 of 6

Ogden Newell & Welch PLLC
 Invoice No. 113192

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-------------|---|-------------|--------------|
| 10/28/03 |  REDACTED INFORMATON | JGC | 4.50 |
| 10/28/03 | | KRR | 4.00 |
| 10/28/03 | | WDC | 8.00 |
| 10/29/03 | | AKS | 5.30 |
| 10/29/03 | | JGC | 1.10 |
| 10/29/03 | | KRR | 2.00 |
| 10/29/03 | | WDC | 5.50 |
| 10/30/03 | | AKS | 7.20 |
| 10/30/03 | | KRR | 3.00 |
| 10/30/03 | | WDC | 4.60 |
| 10/31/03 | | JGC | 2.50 |
| 10/31/03 | | KRR | 5.00 |
| 10/31/03 | | WDC | 9.00 |

Total Services

\$20,294.00

Init
KRR

Timekeeper
Riggs, Kendrick R.

Summary of Services

Hours
46.90

Rate
235.00

Value
11,021.50

Keep this copy for your records.

Louisville Gas & Electric Company
Page 6 of 6

Ogden Newell & Welch PLLC
Invoice No. 113192

| | | | | |
|-----------------------|------------------------|---------------|--------|--------------------|
| AKS | Sturgeon, Allyson K. | 20.10 | 185.00 | 3,718.50 |
| JGC | Cornett, J. Gregory | 9.10 | 190.00 | 1,729.00 |
| WDC | Crosby, III, W. Duncan | 30.60 | 125.00 | 3,825.00 |
| Total Services | | 106.70 | | \$20,294.00 |

Disbursements

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Amount</u> |
|-------------|---|-------------|---------------|
| 10/06/03 | VENDOR: Riggs, Kendrick; INVOICE#: 100103; DATE: 10/6/03 - Parking fee for mtg. at LG & E re: rate case | KRR | \$3.00 |
| | Total Disbursements | | \$3.00 |

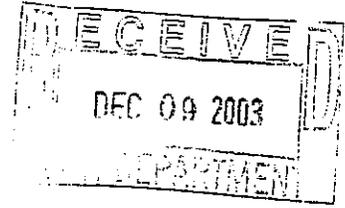
TOTAL FEES & DISBURSEMENTS **\$20,297.00**
Total Current Charges This Matter **\$20,297.00**

Outstanding Invoices

| <u>Date</u> | <u>Invoice No.</u> | <u>Billed Amount</u> | <u>Payment/Credits</u> | <u>Balance Due</u> |
|---|--------------------|----------------------|------------------------|--------------------|
| 11/19/03 | 112322 | \$ 5,031.50 | \$ 0.00 | \$ 5,031.50 |
| Total Outstanding Invoices This Matter | | | | \$5,031.50 |
| Total Amount Due This Matter | | | | \$25,328.50 |

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Ogden Newell & Welch PLLC
1700 PNC Plaza
500 West Jefferson Street
Louisville, KY 40202
Phone: (502) 582-1601
Fax: (502) 581-9564
TIN# 61-0427208



Louisville Gas & Electric Company
Attn: John R. McCall
Executive Vice President, General
Counsel & Corporate Secretary
220 West Main Street
Louisville, KY 40202

December 8, 2003
Invoice # 113330
TIN # 61-0427208
Account: 000001/000294

1/2 = 34,864.10

Re: 2003-04 Rate Case
Your Reference: Resp. Atty: Linda S. Portasik, Esq.
Operating Co.: LG&E/KU
Our Reference: 000001/000294/KRR/G110

Fees rendered this bill \$ 69,640.00
Disbursements \$ 88.20

Total Current Charges This Matter
111254 evat03 0321 026900 = 34,864.10
111262 evat03 0321 026900 = 34,864.10
69,728.20

\$ 69,728.20

Balance as of December 2, 2003

Less credits (payments, write downs, adjustments)

Balance due on prior billings

Total Amount Due This Matter

Prepared by (see attached for approval):
KLW
Kathy L. Wilson, Legal Admin. Asst.
Date: 12-18-03
~~395,056.70~~

Payment is due upon receipt. If any of our invoices remain unpaid for more than 60 days, we may, consistent with our professional responsibilities and, if applicable, the requirements of any tribunal, cease performing services for you until arrangements satisfactory to us have been made for payment of the arrearage and future fees. We have collection procedures which we will follow to ensure that the account is paid.

Keep this copy for your records.

Louisville Gas & Electric Company
Page 4 of 9

Ogden Newell & Welch PLLC
Invoice No. 113330

Professional Services for the period through 11/30/03, including the following:

Re: 2003-04 Rate Case
Your Reference: Resp. Atty: Linda S. Portasik, Esq.
Operating Co.: LG&E/KU
Our Reference: 000001/000294/KRR/G110

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-------------|---------------------|-------------|--------------|
| 11/02/03 | | KRR | 1.50 |
| 11/02/03 | | WDC | 4.60 |
| 11/03/03 | | AKS | 7.10 |
| 11/03/03 | | JGC | 5.50 |
| 11/03/03 | | KRR | 4.00 |
| 11/04/03 | REDACTED INFORMATON | AKS | 9.60 |
| 11/04/03 | | JGC | 9.00 |
| 11/04/03 | | KRR | 1.00 |
| 11/05/03 | | AKS | 7.20 |
| 11/05/03 | | JGC | 9.50 |
| 11/05/03 | | KRR | 6.00 |
| 11/06/03 | | AKS | 7.60 |
| 11/06/03 | | JGC | 8.50 |
| 11/06/03 | | KRR | 1.00 |
| 11/06/03 | | WDC | 0.30 |
| 11/07/03 | | JGC | 7.50 |

Keep this copy for your records.

Louisville Gas & Electric Company
Page 5 of 9

Ogden Newell & Welch PLLC
Invoice No. 113330

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-------------|--|-------------|--------------|
| 11/07/03 |  | KRR | 9.00 |
| 11/08/03 | | KRR | 1.50 |
| 11/10/03 | | AKS | 7.50 |
| 11/10/03 | | KRR | 1.50 |
| 11/10/03 | | WDC | 1.60 |
| 11/10/03 | | WDC | 2.30 |
| 11/11/03 | | AKS | 5.20 |
| 11/11/03 | | JGC | 3.00 |
| 11/11/03 | | KRR | 2.00 |
| 11/11/03 | | WDC | 4.50 |
| 11/12/03 | | AKS | 5.60 |
| 11/12/03 | | JGC | 1.20 |
| 11/12/03 | | KRR | 1.50 |
| 11/12/03 | | LRH | 6.50 |
| 11/12/03 | | SKJ | 6.50 |
| 11/12/03 | | WDC | 3.80 |

REDACTED INFORMATON

Keep this copy for your records.

Louisville Gas & Electric Company
Page 6 of 9

Ogden Newell & Welch PLLC
Invoice No. 113330

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-------------|--|-------------|--------------|
| 11/13/03 |  | AKS | 1.30 |
| 11/13/03 | | KRR | 5.00 |
| 11/13/03 | | WDC | 4.00 |
| 11/14/03 | | JGC | 3.50 |
| 11/14/03 | | KRR | 6.00 |
| 11/15/03 | | KRR | 1.00 |
| 11/16/03 | | KRR | 1.00 |
| 11/17/03 | | AKS | 7.20 |
| 11/17/03 | | JGC | 5.20 |
| 11/17/03 | | KRR | 3.50 |
| 11/18/03 | | AKS | 6.50 |
| 11/18/03 | | JGC | 2.50 |
| 11/18/03 | | KRR | 7.40 |
| 11/19/03 | | AKS | 7.60 |
| 11/19/03 | | JGC | 6.00 |

Keep this copy for your records.

Louisville Gas & Electric Company
Page 7 of 9

Ogden Newell & Welch PLLC
Invoice No. 113330

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-------------|---|---------------------|--------------|
| 11/19/03 |  | KRR | 1.30 |
| 11/20/03 | | AKS | 9.20 |
| 11/20/03 | | JGC | 5.50 |
| 11/20/03 | | KRR | 8.80 |
| 11/21/03 | | AKS | 1.20 |
| 11/21/03 | | JGC | 12.00 |
| 11/21/03 | | REDACTED INFORMATON | KRR |
| 11/24/03 |  | AKS | 7.10 |
| 11/24/03 | | JGC | 5.00 |
| 11/24/03 | | KRR | 11.50 |
| 11/25/03 | | AKS | 7.80 |
| 11/25/03 | | JGC | 6.20 |
| 11/25/03 | | KRR | 3.50 |
| 11/26/03 | | AKS | 9.30 |

Keep this copy for your records.

Louisville Gas & Electric Company
 Page 8 of 9

Ogden Newell & Welch PLLC
 Invoice No. 113330

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Hours</u> |
|-----------------------|---------------------------------------|-------------|--------------------|
| 11/26/03 | ↑ REDACTED INFORMATON ↓ | JGC | 8.30 |
| 11/26/03 | | KRR | 8.00 |
| 11/28/03 | | JGC | 5.00 |
| 11/29/03 | | JGC | 5.20 |
| 11/29/03 | | KRR | 4.30 |
| 11/30/03 | | JGC | 4.50 |
| Total Services | | | \$69,640.00 |

| Summary of Services | | | | | |
|----------------------------|------------------------|-------|---------------|-------------|--------------------|
| <u>Init</u> | <u>Timekeeper</u> | | <u>Hours</u> | <u>Rate</u> | <u>Value</u> |
| LRH | Hillerich, Linda R. | 3.25 | 6.50 | 90.00 | 585.00 |
| KRR | Riggs, Kendrick R. | 52.3 | 104.60 | 235.00 | 24,581.00 |
| AKS | Sturgeon, Allyson K. | 53.5 | 107.00 | 185.00 | 19,795.00 |
| JGC | Cornett, J. Gregory | 56.55 | 113.10 | 190.00 | 21,489.00 |
| WDC | Crosby, III, W. Duncan | 10.55 | 21.10 | 125.00 | 2,637.50 |
| SKJ | Jones, Stephanie K. | 3.25 | 6.50 | 85.00 | 552.50 |
| Total Services | | | 358.80 | | \$69,640.00 |

Disbursements

| <u>Date</u> | <u>Description</u> | <u>Tkpr</u> | <u>Amount</u> |
|----------------------------|---|-------------|----------------|
| 11/24/03 | VENDOR: Riggs, Kendrick; INVOICE#: 112403; DATE: 11/24/03 - Reimburse expenses travel to Frankfort to meet with Betsy Blackford(AG) | KRR | \$21.60 |
| 11/24/03 | VENDOR: Riggs, Kendrick; INVOICE#: 112403; DATE: 11/24/03 - Reimburse expenses travel from Frankfort to Cincinnati to meet w/Mike Kurtz(KIUC) | KRR | \$30.96 |
| 11/24/03 | VENDOR: Riggs, Kendrick; INVOICE#: 112403; DATE: 11/24/03 - Reimburse expenses travel from Cincinnati to Louisville | KRR | \$35.64 |
| Total Disbursements | | | \$88.20 |

44.10

Keep this copy for your records.

Louisville Gas & Electric Company
Page 9 of 9

Ogden Newell & Welch PLLC
Invoice No. 113330

| | |
|--|--------------------|
| TOTAL FEES & DISBURSEMENTS | \$69,728.20 |
| Total Current Charges This Matter | \$69,728.20 |

Outstanding Invoices

| <u>Date</u> | <u>Invoice No.</u> | <u>Billed Amount</u> | <u>Payment/Credits</u> | <u>Balance Due</u> |
|---|--------------------|----------------------|------------------------|--------------------|
| 11/19/03 | 112322 | \$ 5,031.50 | \$ 0.00 | \$ 5,031.50 |
| 12/02/03 | 113192 | \$ 20,297.00 | \$ 0.00 | \$ 20,297.00 |
| Total Outstanding Invoices This Matter | | | | \$25,328.50 |
| Total Amount Due This Matter | | | | \$95,056.70 |

Keep this copy for your records.

Sent to AP
11-17-03

EDGEWOOD CONSULTING, INC.
541 BEAR LADDER ROAD
WEST FULTON, NEW YORK 12194
TELEPHONE (518) 827-8488
FACSIMILE (518) 827-8489

November 7, 2003

INVOICE NO. 33601

Mr. John Wolfram
Manager, Regulatory Policy and Strategy
Louisville Gas and Electric Company
220 West Main Street
Louisville, KY 40202

FOR PROFESSIONAL SERVICES

Rate of return studies and consultation in connection with ESM and electric rate proceedings for Louisville Gas and Electric Company before the Public Service Commission of Kentucky, for the period July 1 – October 31, 2003.

| | | |
|--|-------------|-----------------|
| Principals | 41.00 hours | \$ 9,225.00 |
| Economic Analysts and Research Assistants | 22.00 hours | <u>1,650.00</u> |
| | | \$ 10,875.00 |

Out-of-Pocket Expenses:

| | | |
|--|------------------|------------------|
| Travel | \$ 0.00 | |
| Postage, Telephone, Courier Service, Reproduction & Typing | \$ <u>345.62</u> | |
| | | \$ <u>345.62</u> |

TOTAL \$ 11,220.62

John Wolfram 11/7/03

Project Task Eco Type Exp Org

sent to AP
12-10-03

EDGEWOOD CONSULTING, INC.
541 BEAR LADDER ROAD
WEST FULTON, NEW YORK 12194
TELEPHONE (518) 827-8488
FACSIMILE (518) 827-8489

December 5, 2003

INVOICE NO. 33602

Mr. John Wolfram
Manager, Regulatory Policy and Strategy
Louisville Gas and Electric Company
220 West Main Street
Louisville, KY 40202

FOR PROFESSIONAL SERVICES

Rate of return studies and consultation in connection with ESM and electric rate proceedings for Louisville Gas and Electric Company before the Public Service Commission of Kentucky, for the period November 1 - November 30, 2003.

| | | |
|--|-------------|---------------|
| Principals | 19.00 hours | \$ 4,275.00 |
| Economic Analysts and Research Assistants | 7.50 hours | <u>562.50</u> |
| | | \$ 4,837.50 |

Out-of-Pocket Expenses:

| | |
|--|------------------|
| Travel | \$ 0.00 |
| Postage, Telephone, Courier Service, Reproduction & Typing | \$ <u>199.86</u> |

\$ 199.86

TOTAL

\$ 5,037.36

John Wolfram 12/2/03

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> |
|----------------|-------------|-----------------|----------------|
| 104420 | PREPARE | CRS | 071440 |

Sent to AP 7-24-03



MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive • Suite 201 • Reading, PA 19609-1157 • 610/670-9199 • fax 610/670-9190 • www.manapp.com

INVOICE

TO: LGE Energy Corp.
 220 West Main Street, P. O. Box 32010
 Louisville, KY 40232
 Attn: Mr. Howard Bush
 Manager Regulatory Compliance

INVOICE # 20030714

W. O. # 200224

DATE 07/03/03

TERMS: Net 10 Days

BILLING PERIOD: 4 Weeks Ended 6/27/03

KU/LGE LOSS STUDIES

PROFESSIONAL SERVICES

NAME: Paul M. Normand

| HOURS | HOURLY RATE | BILLING |
|-------|-------------|-------------|
| 7.50 | \$160 | \$ 1,200.00 |

SUBTOTAL LABOR \$1,200.00

OUT-OF-POCKET EXPENSES

| Project | Task | Exp Type | Exp Org | |
|---------|-------|----------|---------|-----------|
| 100000 | ERATE | 0205 | 021440 | \$ 630.00 |
| 100000 | ERATE | 0205 | 021440 | \$ 630.00 |

Miscellaneous Office Expenses 5.00% \$ PROF 60.00
 (Telephone, reproduction, Postage/Shipping, data processing)

SUBTOTAL EXPENSES \$60.00

TOTAL CHARGES \$1,260.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2003

Paul M. Normand

W. O. #200224

LGE

Loss Studies for KU and LGE

| <u>Date</u> | <u>Time</u> | <u>Description</u> |
|--------------|-------------|--|
| 6/9/03 | 1.5 | Load research detail – discuss with Company. |
| 6/11/03 | 1.0 | Conference call and review with Howard. |
| 6/17/03 | 4.5 | Reconstruct peaks – can't tie out. |
| 6/17/03 | .5 | Conference call and review with Tom and Dan. |
| TOTAL | 7.5 | |

CHANGE OF DISBURSEMENT REQUEST

(Corporate Policy & Procedures are on Intranet)

Specify Company:

- LGE Energy Services Inc.
- Louisville Gas & Electric Company (Utility)

- Kentucky Utilities Company
- Western Kentucky Energy Corp

SUPPLIER NAME: Management Applications Consulting, Inc.
 REMITTANCE ADDRESS: INVOICE # 20030714

DUE DATE: 09/10/2003

SPECIAL INSTRUCTIONS:

| ACCOUNTING DISTRIBUTION | | | | AMOUNT |
|-------------------------|---------|----------|---------|---------------|
| PROJECT | TASK | EXP TYPE | EXP ORG | |
| 109920 | ERATE | 0305 | 021440 | -\$630.00 |
| 109920 | ERATE03 | 305 | 021440 | \$630.00 |
| 109989 | ERATE | 305 | 021440 | -\$630.00 |
| 109989 | ERATE03 | 305 | 021440 | \$630.00 |
| TOTAL | | | | \$0.00 |

PREPARER SIGNATURE: Tim Harder DATE: 09/08/2003
 APPROVER SIGNATURE: _____ DATE: _____
 APPROVER TITLE: _____

REASON FOR EXPENDITURE:

Sent to AP
 9-18-03



MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive • Suite 201 • Reading, PA 19609-1157 • 610/670-9199 • fax 610/670-9190 • www.manapp.com

INVOICE

TO: LGE Energy Corp.
 220 West Main Street, P. O. Box 32010
 Louisville, KY 40232
 Attn: Mr. Howard Bush
 Manager Regulatory Compliance

INVOICE # 20030809

W. O. # 200224

DATE 08/01/03

TERMS: Net 10 Days

BILLING PERIOD: 4 Weeks Ended 7/25/03

KU/LGE LOSS STUDIES

PROFESSIONAL SERVICES

NAME: Paul M. Normand

| HOURS | HOURLY RATE | BILLING |
|-------|-------------|-------------|
| 13.00 | \$160 | \$ 2,080.00 |

SUBTOTAL LABOR \$2,080.00

OUT-OF-POCKET EXPENSES

| Project | Task | Exp Type | Exp Org | |
|---|---------|----------|---------|-------------------|
| 109930 | ERATE03 | 0305 | 021440 | \$ 1,092.00 |
| 109989 | ERATE03 | 0305 | 021440 | \$ 1,092.00 |
| | | | | <u>\$2,184.00</u> |
| Miscellaneous Office Expenses 5.00% \$ PROF (Telephone, reproduction, Postage/Shipping, data processing) | | | | 104.00 |

SUBTOTAL EXPENSES \$104.00

TOTAL CHARGES \$2,184.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2003

Paul M. Normand

W. O. #200224

**LGE
Loss Studies for KU and LGE**

| <u>Date</u> | <u>Time</u> | <u>Description</u> |
|--------------|-------------|--|
| | 13.0 | Expand each model for classes and begin to reconcile KWH and KW for KU based on historical data. |
| | | Discuss with Tom and Howard – can't reconcile and will wait on Company reviews. |
| TOTAL | 13.0 | |

Sent to AP 10-21-03



MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive • Suite 201 • Reading, PA 19609-1157 • 610/670-9199 • fax 610/670-9190 • www.manapp.com

INVOICE

TO: LGE Energy Corp.
 220 West Main Street, P. O. Box 32010
 Louisville, KY 40232
 Attn: Mr. Howard Bush
 Manager Regulatory Compliance

INVOICE # 20031007

W. O. # 200224

DATE 10/03/03

TERMS: Net 10 Days

BILLING PERIOD: 4 Weeks Ended 9/26/03

KULGE LOSS STUDIES

PROFESSIONAL SERVICES

NAME: Paul M. Normand

| HOURS | HOURLY RATE | BILLING |
|-------|-------------|-------------|
| 16.50 | \$160 | \$ 2,640.00 |

SUBTOTAL LABOR \$2,640.00

OUT-OF-POCKET EXPENSES

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|----------|
| 104920 | ERATE03 | 0305 | 021440 | 1,386.00 |
| 104989 | ERATE03 | 0305 | 021440 | 1,386.00 |

Miscellaneous Office Expenses 5.00% \$ PROF 132.00
 (Telephone, reproduction, Postage/Shipping, data processing)

SUBTOTAL EXPENSES \$132.00

TOTAL CHARGES \$2,772.00

OK John Wilson 10/21/03

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

September 2003

Paul M. Normand

W. O. #200224

LGE

Loss Studies for KU and LGE

| <u>Date</u> | <u>Time</u> | <u>Description</u> |
|--------------------|--------------------|--|
| 9/9/03 | 6.5 | Review data files sent by Tom for consistency. |
| 9/10/03 | 2.5 | Review data files sent by Tom for consistency. Discuss with Tom outstanding problems and time table. |
| 9/12/03 | 4.0 | Start with residential data for KU in model. |
| | 3.5 | Start with residential data for LGE. |
| TOTAL | 16.5 | |

AP
 11-17-03



MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive • Suite 201 • Reading, PA 19609-1157 • 610/670-9199 • fax 610/670-9190 • www.manapp.com

INVOICE

TO:
 LGE Energy Corp.
 220 West Main Street, P. O. Box 32010
 Louisville, KY 40232
 Attn: Mr. Howard Bush
 Manager Regulatory Compliance

INVOICE # 20031109

W. O. # 200224

DATE 11/07/03

TERMS: Net 10 Days

BILLING PERIOD: 5 Weeks Ended 10/31/03

KU/LGE LOSS STUDIES

PROFESSIONAL SERVICES

NAME:
 Paul M. Normand

| HOURS | HOURLY RATE | BILLING |
|-------|-------------|--------------|
| 85.50 | \$160 | \$ 13,680.00 |

SUBTOTAL LABOR \$13,680.00

OUT-OF-POCKET EXPENSES

| Project | Task | Exp Type | Exp Org | |
|---------|---------|----------|---------|-------------|
| 104920 | ERATE03 | 0305 | 021440 | \$ 7,182.00 |
| 104989 | ERATE03 | 0305 | 021440 | \$ 7,182.00 |

Miscellaneous Office Expenses 5.00% \$ PROF 684.00
 (Telephone, reproduction, Postage/Shipping, data processing)

SUBTOTAL EXPENSES \$684.00

TOTAL CHARGES \$14,364.00

FRB

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2003

Paul M. Normand

W. O. #200224

**LGE
Loss Studies for KU and LGE**

| <u>Date</u> | <u>Time</u> | <u>Description</u> |
|--------------------|--------------------|--|
| 9/30/03 | 5.5 | Review Tom's revised load research received today. |
| 10/2/03 | 6.5 | Input load research data. |
| 10/3/03 | 7.0 | Develop first pass for transmission only losses. |
| 10/4/03 | 5.5 | Develop first pass for transmission only losses. |
| 10/9/03 | 6.0 | Set up new link for LGE/KU with updated transmission losses. |
| 10/10/03 | 4.0 | Update transmission loss results. |
| 10/16/03 | 5.0 | Redo transmission line data to tie to FERC. |
| 10/17/03 | 4.5 | Adjust load research in models. |
| 10/18/03 | 4.5 | Reconcile MWH to use in loss studies. |
| 10/22/03 | 6.5 | Update model with Tom's final numbers. |
| 10/23/03 | 5.5 | Develop preliminary KU/LGE losses. |
| 10/28/03 | 7.0 | Check each company transformer detail. |
| 10/29/03 | 7.5 | Modify company model to use compact. |
| 10/30/03 | 3.5 | Adjust sales data for OS sales. |
| 10/31/03 | 7.0 | LGE MWH estimates adjusted for large company use and recalculated – need additional data from engineering on schedule loads and parallel flows to replace estimates. |
| TOTAL | 85.5 | |



MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive • Suite 201 • Reading, PA 19609-1157 • 610/670-9199 • fax 610/670-9190 • www.manapp.com

*Sent to AP
12-11-03*

INVOICE

TO: LGE Energy Corp.
 220 West Main Street, P. O. Box 32010
 Louisville, KY 40232
 Attn: Mr. Howard Bush
 Manager Regulatory Compliance

INVOICE # 20031208

W. O. # 200224

DATE 12/05/03

TERMS: Net 10 Days

BILLING PERIOD: 4 Weeks Ended 11/28/03

KU/LGE LOSS STUDIES

PROFESSIONAL SERVICES

NAME:

Paul M. Normand
 Michael J. Morganti
 PA Secretarial

| HOURS | HOURLY | | BILLING |
|-------|--------|----|-----------|
| | RATE | | |
| 64.50 | \$160 | \$ | 10,320.00 |
| 1.00 | \$145 | \$ | 145.00 |
| 0.50 | \$30 | \$ | 15.00 |

SUBTOTAL LABOR \$10,480.00

OUT-OF-POCKET EXPENSES

Miscellaneous Office Expenses 5.00% of Professional Services 524.00
 (Telephone, reproduction, Postage/Shipping, data processing)

SUBTOTAL EXPENSES \$524.00

TOTAL CHARGES \$11,004.00

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> |
|----------------|-------------|-----------------|----------------|
| 109920 | ERATE03 | 0305 | 021440 |
| 109989 | ERATE03 | 0305 | 021440 |

5,502.00

5,502.00

[Handwritten signature]

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2003

Paul Normand

W. O. #200224

**LGE
Loss Studies for KU and LGE**

| <u>Date</u> | <u>Time</u> | <u>Description</u> |
|--------------|-------------|---|
| 11/01/03 | 6.5 | Redo calculations to reflect changes in Load Research. |
| 11/02/03 | 8.5 | Redo calculations to reflect changes in Load Research. |
| 11/03/03 | 8.0 | Redo calculations to reflect changes in Load Research. |
| 11/06/03 | 1.0 4.5 | Discuss details on conference call. LG&E Form 1 loss percentage inconsistent with KU results - Company updating and forwarding to Tom - new and updated Load Research files. |
| 11/7/03 | 5.5 | Redo all calculations per new Company adjustment. |
| 11/8/03 | 7.0 | Redo all calculations per new Company adjustment. |
| 11/9/03 | 6.5 | Redo all calculations per new Company adjustment. |
| 11/10/03 | 7.0 | Redo all calculations per new Company adjustment. |
| 11/11/03 | 8.0 | Finalize. |
| 11/12/03 | 2.0 | Outline reports – Hold/wait until Company cost and load studies finalized. |
| TOTAL | 64.5 | |

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2003

Michael Morganti

W. O. #200224

**LGE
Loss Studies for KU and LGE**

| <u>Date</u> | <u>Time</u> | <u>Description</u> |
|--------------------|--------------------|-----------------------------------|
| 11/3/03 | 1.0 | Analyzing formulas in loss study. |
| TOTAL | 1.0 | |

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

*sent to
AP
7-14-03*

Invoice date: July 9, 2003

John Wolf 7/14/03

To: Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Attn: Mr. John Wolf

LG&E Rate Cases

21.0 hours of consulting work by Steve Seelye @ \$200.00/hr during June in developing a cost of service study and rate design to support an electric rate case for LG&E. \$ 4,200.00

37.5 hours of consulting work by Larry Feltner @ \$150.00/hr during June in developing a cost of service study and rate design to support an electric rate case for LG&E. \$ 5,625.00

2.0 hours of consulting work by Larry Feltner @ \$150.00/hr during June in developing a weather normalization adjustment to support a gas rate case for LG&E. \$ 300.00

53.0 hours of consulting work by Randall Walker @ \$150.00/hr during June in calculating gas supply cost revenues and other billing adjustments by rate schedules and updating billing data to support gas rate case. *LEE* \$ 7,950.00

Sub-total for LG&E rate cases \$18,075.00

KU Rate Case

16.0 hours of consulting work by Steve Seelye @ \$200.00/hr during June in developing a cost of service study and rate design to support an electric rate case for LG&E. \$ 3,200.00

Sub-total for KU rate case \$ 3,200.00

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

The Prime Group

Priority Marketing, Planning and Regulatory Support

Rate Case Support

16.0 hours of consulting work by Martin Blake @ \$200.00/hr during June in preparing and presenting rate case presentation to LG&E management team, attending Regulatory Oversight Committee meeting, attending rate case meeting and preparing Seelye testimony. \$ 3,200.00

11.0 hours of consulting work by Eric Blake @ \$100.00/hr during June in researching performance standards in other states. \$ 1,100.00

Subtotal for Rate Case Support \$ 4,300.00

Total due for June **\$25,575.00**

Please remit within 30 days to:

The Prime Group, LLC
 PO Box 7469
 Louisville, Ky 40257-7469

| <u>Project</u> | <u>Task</u> | <u>Sec Type</u> | <u>Exp Cntr</u> | |
|----------------|-------------|-----------------|-----------------|--------------|
| 104420 | ERATE | 0305 | 021440 | \$ 11,258.34 |
| 104420 | GRATE | 0305 | 021440 | \$ 9,683.33 |
| 104420 | IRATE | 0305 | 021440 | \$ 4,633.33 |
| | | | | <hr/> |
| | | | | \$ 25,575.00 |

The Prime Group

Priority Marketing, Planning and Regulatory Support

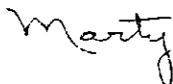
July 9, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is an invoice for the work that The Prime Group performed for LG&E during June in developing analysis and materials to support electric rate case filings for LG&E and KU. Thank you for the opportunity to work with you on these projects.

Sincerely,



Marty Blake
Principal

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

CHANGE OF DISBURSEMENT REQUEST

(Corporate Policy & Procedures are on Intranet)

Specify Company: LGE Energy Services Inc. Kentucky Utilities Company
 Louisville Gas & Electric Company (Utility) Western Kentucky Energy Corp

SUPPLIER NAME: The Prime Group, LLC

REMITTANCE ADDRESS: INVOICE # N/A

DUE DATE: 09/10/2003

INVOICE Date 07/09/03

INVOICE Amount \$25,576.00

SPECIAL INSTRUCTIONS:

| ACCOUNTING DISTRIBUTION | | | | AMOUNT |
|-------------------------|---------|----------|---------|---------------|
| PROJECT | TASK | EXP TYPE | EXP ORG | |
| 109920 | ERATE | 305 | 021440 | -\$11,258.34 |
| 109920 | ERATE03 | 305 | 021440 | \$11,258.34 |
| 109920 | GRATE | 305 | 021440 | -\$9,683.33 |
| 109920 | GRATE03 | 305 | 021440 | \$9,683.33 |
| 109989 | ERATE | 305 | 021440 | -\$4,633.33 |
| 109989 | ERATE03 | 305 | 021440 | \$4,633.33 |
| TOTAL | | | | \$0.00 |

PREPARER SIGNATURE: Tim Harder

DATE: 09/08/2003

APPROVER SIGNATURE:

DATE:

APPROVER TITLE:

REASON FOR EXPENDITURE:

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

Invoice date: August 5, 2003

To: Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Attn: Mr. John Wolfram

LG&E Rate Cases

94.5 hours of consulting work by Larry Feltner @ \$150.00/hr \$14,175.00
during July in preparing 2nd quarter update for cost of service study and
rate design to support an electric rate case for LG&E.

13.0 hours of consulting work by Eric Blake @ \$100.00/hr \$ 1,300.00
during July in preparing 2nd quarter update for cost of service study and
rate design to support an electric rate case for LG&E.

39.0 hours of consulting work by Randall Walker @ \$150.00/hr \$ 5,850.00
during July in preparing 2nd quarter update for cost of service study and
rate design to support gas rate case.

Sub-total for LG&E rate cases \$21,325.00

KU Rate Case

83.0 hours of consulting work by Randall Walker @ \$150.00/hr \$12,450.00
during July in preparing 2nd quarter update for cost of service study and
rate design to support electric rate case.

Sub-total for KU rate case \$12,450.00

■ The Prime Group ■

Priority Marketing, Planning and Regulatory Support

Rate Case Support

8.0 hours of consulting work by Martin Blake @ \$200.00/hr during July in attending Regulatory Oversight and rate case meetings and assisting with Seelye testimony. \$ 1,600.00

10.0 hours of consulting work by Martin Blake @ \$200.00/hr during July in researching service quality standards in other states. \$ 2,000.00

13.0 hours of consulting work by Steve Seelye @ \$200.00/hr during July in attending Regulatory Oversight and other rate case meetings. \$ 2,600.00

Subtotal for Rate Case Support \$ 6,200.00

Total due for July **\$39,975.00**

Please remit within 30 days to: **The Prime Group, LLC**
PO Box 7469
Louisville, Ky 40257-7469

See work order 8/7/03

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|--------------|
| 109920 | ERATE | CBOS | 021440 | \$ 17,541.67 |
| 109920 | ERATE | CBOS | 021440 | \$ 7,916.67 |
| 109954 | ERATE | CBOS | 021440 | \$ 14,516.66 |

\$ 39,975.00

The Prime Group, LLC
 6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
 Phone 502-425-7882 FAX 502-326-9894

The Prime Group

Priority Marketing, Planning and Regulatory Support

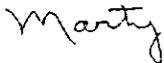
August 5, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is an invoice for the work that The Prime Group performed for LG&E during July in developing analysis and materials to support electric rate case filings for LG&E and KU. Thank you for the opportunity to work with you on these projects.

Sincerely,



Marty Blake
Principal

CHANGE OF DISBURSEMENT REQUEST

(Corporate Policy & Procedures are on Intranet)

Specify Company:

- LGE Energy Services Inc.
- Louisville Gas & Electric Company (Utility)

- Kentucky Utilities Company
- Western Kentucky Energy Corp

SUPPLIER NAME: The Prime Group, LLC
 REMITTANCE ADDRESS: INVOICE # NA

DUE DATE: 09/10/2003

INVOICE Date 08/05/03
 INVOICE Amount \$39,975.00

SPECIAL INSTRUCTIONS:

| ACCOUNTING DISTRIBUTION | | | | |
|-------------------------|---------|----------|---------|---------------|
| PROJECT | TASK | EXP TYPE | EXP ORG | AMOUNT |
| 109920 | ERATE | 0305 | 021440 | -\$17,541.67 |
| 109920 | ERATE03 | 305 | 021440 | \$17,541.67 |
| 109920 | GRATE | 305 | 021440 | -\$7,916.67 |
| 109920 | GRATE03 | 305 | 021440 | \$7,916.67 |
| 109989 | ERATE | 305 | 021440 | -\$14,516.66 |
| 109989 | ERATE03 | 305 | 021440 | \$14,516.66 |
| TOTAL | | | | \$0.00 |

PREPARER SIGNATURE: Tim Harder DATE: 09/08/2003
 APPROVER SIGNATURE: DATE:
 APPROVER TITLE:

REASON FOR EXPENDITURE:

Sent to AP
9-11-03

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

Invoice date: September 4, 2003

To: Louisville Gas & Electric Company
Attn: Mr. John Wolfram
P.O. Box 32010
Louisville, KY 40232

John Wolfram 9/11/03

LG&E Electric Rate Case

17.0 hours of consulting work by Steve Seelye @ \$200.00/hr during August in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$ 3,400.00

77.5 hours of consulting work by Larry Feltner @ \$150.00/hr during August in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$11,625.00

6.0 hours of consulting work by Eric Blake @ \$100.00/hr during August in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$ 600.00

LG&E Gas Rate Case

88.5 hours of consulting work by Randall Walker @ \$150.00/hr during August in preparing updated cost of service study and rate design to support a gas rate case for LG&E. \$13,275.00

Sub-total for LG&E rate cases \$28,900.00

KU Rate Case

16.5 hours of consulting work by Steve Seelye @ \$200.00/hr during August in preparing updated cost of service study and rate design to support an electric rate case for KU. \$ 3,300.00

22.0 hours of consulting work by Randall Walker @ \$150.00/hr during August in preparing updated cost of service study and rate design to support an electric rate case for KU. \$ 3,300.00

Sub-total for KU rate case \$ 6,600.00

Total due for August **\$35,500.00**

Please remit within 30 days to:

The Prime Group, LLC
PO Box 7469
Louisville, Ky 40257-7469

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

*Please see
back for
Charge #'s*

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|--------------|
| 109920 | ERATE03 | 0305 | 021440 | \$ 15,625.00 |
| 109920 | GRATE03 | 0305 | 021440 | \$ 13,275.00 |
| 109989 | ERATE03 | 0305 | 021440 | \$ 6,600.00 |
| | | | | <hr/> |
| | | | | \$ 35,500.00 |

The Prime Group

Priority Marketing, Planning and Regulatory Support

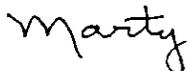
September 4, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is an invoice for the work that The Prime Group performed for LG&E during August in developing analysis and materials to support rate case filings for LG&E and KU. Thank you for the opportunity to work with you on these projects.

Sincerely,



Marty Blake
Principal

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

Sent to AP
10-7-03

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

Invoice date: October 6, 2003

To: Louisville Gas & Electric Company
Attn: Mr. John Wolfram
P.O. Box 32010
Louisville, KY 40232

LG&E Electric Rate Case

22.0 hours of consulting work by Steve Seelye @ \$200.00/hr during September in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$ 4,400.00

36.0 hours of consulting work by Larry Feltner @ \$150.00/hr during September in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$5,400.00

45.0 hours of consulting work by Eric Blake @ \$100.00/hr during September in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$ 4,500.00

LG&E Gas Rate Case

9.0 hours of consulting work by Steve Seelye @ \$200.00/hr during September in preparing updated cost of service study and rate design to support an natural gas rate case for LG&E. \$ 1,800.00

58.0 hours of consulting work by Randall Walker @ \$150.00/hr during September in updating information and data for September cost of service study, calculating GSC and other adjustments for billing analyses and rate design. \$ 8,700.00

Sub-total for LG&E rate cases \$24,800.00

KU Rate Case

13.0 hours of consulting work by Steve Seelye @ \$200.00/hr during September in preparing updated cost of service study and rate design to support an electric rate case for KU. \$ 2,600.00

Sub-total for KU rate case \$ 2,600.00

Total due for September \$27,400.00

Please remit within 30 days to:

The Prime Group, LLC
PO Box 7469
Louisville, Ky 40257-7469

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

John Wolff 10/7/03

please see back

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|--------------|
| 109920 | ERATE03 | 0305 | 021440 | \$ 14,300.00 |
| 109920 | GRATE03 | 0305 | 021440 | \$ 10,500.00 |
| 109989 | ERATE03 | 0305 | 021440 | 2,600.00 |
| | | | | <hr/> |
| | | | | 27,400.00 |

The Prime Group

Priority Marketing, Planning and Regulatory Support

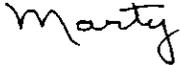
October 6, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is an invoice for the work that The Prime Group performed for LG&E during September in developing analysis and materials to support rate case filings for LG&E and KU. Thank you for the opportunity to work with you on these projects.

Sincerely,



Marty Blake
Principal

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

Invoice date: November 4, 2003

To: Louisville Gas & Electric Company
Attn: Mr. John Wolfram
P.O. Box 32010
Louisville, KY 40232

OK
John Wolfram 11/6/03

LG&E Electric Rate Case

| | |
|---|---------------------|
| 54.5 hours of consulting work by Steve Seelye @ \$200.00/hr during October in providing support for an electric rate case for LG&E. | \$ 10,900.00 |
| 55.5 hours of consulting work by Larry Feltner @ \$150.00/hr during October in providing support for an electric rate case for LG&E. | \$ 8,325.00 |
| 78.0 hours of consulting work by Randall Walker @ \$150.00/hr during October in providing support for an electric rate case for LG&E. | \$ 11,700.00 |
| 21.0 hours of consulting work by Eric Blake @ \$100.00/hr during October in providing support for an electric rate case for LG&E. | \$ 2,100.00 |
| Sub-total for LG&E electric rate case | \$ 33,025.00 |

LG&E Gas Rate Case

| | |
|---|---------------------|
| 18.0 hours of consulting work by Steve Seelye @ \$200.00/hr during October in providing support for a natural gas rate case for LG&E. | \$ 3,600.00 |
| 76.0 hours of consulting work by Randall Walker @ \$150.00/hr during October in providing support for a natural gas rate case for LG&E. | \$ 11,400.00 |
| Sub-total for LG&E gas rate case | \$ 15,000.00 |

KU Rate Case

| | |
|---|-------------|
| 28.0 hours of consulting work by Steve Seelye @ \$200.00/hr during October in providing support for an electric rate case for KU. | \$ 5,600.00 |
| 39.0 hours of consulting work by Randall Walker @ \$150.00/hr during October in providing support for an electric rate case for KU. | \$ 5,850.00 |

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

The Prime Group

Priority Marketing, Planning and Regulatory Support

33.0 hours of consulting work by Eric Blake @ \$100.00/hr during October in providing support for an electric rate case for KU. \$ 3,300.00

Sub-total for KU rate case \$14,750.00

Total due for October **\$62,775.00**

Please remit within 30 days to:
The Prime Group, LLC
PO Box 7469
Louisville, Ky 40257-7469

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|-----------------|
| 109920 | ERATE03 | 0305 | 021440 | # 33,025.00 |
| 109920 | GRATE03 | 0305 | 021440 | # 15,000.00 |
| 109989 | ERATE03 | 0305 | 021440 | \$ 14,750.00 |
| | | | | <hr/> 62,775.00 |

The Prime Group

Priority Marketing, Planning and Regulatory Support

December 11, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is a corrected invoice for the work that The Prime Group performed for LG&E during November in developing analysis and materials to support rate case filings for LG&E and KU. Sorry for the error in the Dec. 5 invoice. I appreciate Vicky Harper calling it to our attention. Merry Christmas and Happy New Year!

Sincerely,



Marty Blake
Principal

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

The Prime Group

Priority Marketing, Planning and Regulatory Support

Sent to AP
12-16-03

Invoice for Services Rendered

Invoice date: December 11, 2003

To: Louisville Gas & Electric Company
Attn: Mr. John Wolfram
P.O. Box 32010
Louisville, KY 40232

LG&E Electric Rate Case

48.0 hours of consulting work by Steve Seelye @ \$200.00/hr
during November in providing support for an electric rate case for LG&E. \$ 9,600.00

65.0 hours of consulting work by Larry Feltner @ \$150.00/hr
during November in providing support for an electric rate case for LG&E. \$ 9,750.00

26.0 hours of consulting work by Randall Walker @ \$150.00/hr
during November in providing support for an electric rate case for LG&E. \$ 3,900.00

8.0 hours of consulting work by Marty Blake @ \$200.00/hr
during November in providing support for an electric rate case for LG&E. \$ 1,600.00

22.0 hours of consulting work by Eric Blake @ \$100.00/hr
during November in providing support for an electric rate case for LG&E. \$ 2,200.00

Sub-total for LG&E electric rate case \$ 27,050.00

LG&E Gas Rate Case

42.0 hours of consulting work by Steve Seelye @ \$200.00/hr
during October in providing support for a natural gas rate case for LG&E. \$ 8,400.00

57.0 hours of consulting work by Randall Walker @ \$150.00/hr
during October in providing support for a natural gas rate case for LG&E. \$ 8,550.00

Sub-total for LG&E gas rate case \$ 16,950.00

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

The Prime Group

Priority Marketing, Planning and Regulatory Support

KU Rate Case

| | |
|--|--------------------|
| 40.0 hours of consulting work by Steve Seelye @ \$200.00/hr during November in providing support for an electric rate case for KU. | \$ 8,000.00 |
| 105.0 hours of consulting work by Randall Walker @ \$150.00/hr during November in providing support for an electric rate case for KU. | 15,750.00 |
| 27.0 hours of consulting work by Larry Feltner @ \$150.00/hr during November in providing support for an electric rate case for KU. | \$ 4,050.00 |
| 13.5 hours of consulting work by Marty Blake @ \$200.00/hr during November in providing support for an electric rate case for KU. | \$ 2,700.00 |
| 3.0 hours of consulting work by Eric Blake @ \$100.00/hr during November in providing support for an electric rate case for KU. | \$ 300.00 |
| Sub-total for KU rate case | \$30,800.00 |
| Total due for November | \$74,800.00 |

Please remit within 30 days to: **The Prime Group, LLC**
PO Box 7469
Louisville, Ky 40257-7469

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | | |
|----------------|-------------|-----------------|----------------|----|-----------|
| 109920 | ERATE03 | 0305 | 021440 | \$ | 27,050.00 |
| 109400 | GRATE03 | 0305 | 021440 | \$ | 16,950.00 |
| 109989 | ERATE03 | 0305 | 021440 | \$ | 30,800.00 |
| | | | | | <hr/> |
| | | | | | 74,800.00 |

John Walker 12/16/03



Invoice Number 088668
 Invoice Date June 02, 2003
 PO Number
 Contract DEP
 Project 57-0329
 Page 1 of 2
 Incorporated
 www.ausinc.com FID# 22-1943906
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Electric
 PO Box 32020
 Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|---------------------------|---------------|--------|-----------------|
| Professional Services | | | |
| EARL M. ROBINSON | 5.00 | 190.00 | 950.00 |
| Out of Pocket Expenses | | | |
| Travel & Related Expenses | | | 798.63 |
| Invoice Total | | | <u>1,748.63</u> |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

57LOL

Project 110304 Task DEPSTD 314-\$475
 Exp Org 021020 Exp Type 32
 Name Printed Gerald Skaggs
 Title Manager-Property Accounting 641-\$399.
 Signature [Signature] \$874.32

Project 110281 Task DEPSTD 314-\$475
 Exp Org 021020 Exp Type 32
 Name Printed Gerald Skaggs
 Title Manager-Property Accounting 641-\$399.
 Signature [Signature] \$874.31

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

June 12, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

RE: WFW Ref. No. 57-0329
Depreciation Study

Dear Mr. Skaggs

Please find enclosed our invoice in the amount of \$1,748.63 for professional services and/or expenses incurred and rendered up through June 1, 2003 relative to the initial project preparation plus reimbursement for initial meeting expenses.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS

Change of Distribution

DISBURSEMENT REQUEST

(Corporate Policy & Procedures are on Intranet)

Specify Company:

X LGE Energy Services Inc.

Louisville Gas & Electric Company (Utility)

Kentucky Utilities Company

Western Kentucky Energy Corp

SUPPLIER NAME: AUS Consultants

REMITTANCE ADDRESS: 155 Gaither Drive

PO Box 1050

Moorestown, NJ 08057-1050

DUE DATE:

SPECIAL INSTRUCTIONS:

| ACCOUNTING DISTRIBUTION | | | | | |
|-------------------------|--------|----------|---------|-----------|--|
| PROJECT | TASK | EXP TYPE | EXP ORG | AMOUNT | |
| 110304 | DEPSTD | 314 | 26120 | -\$175.00 | |
| 110304 | DEPSTD | 641 | 26120 | -\$399.32 | |
| 110275 | 186023 | 314 | 26120 | \$474.32 | |
| 110281 | DEPSTD | 314 | 26120 | -\$475.00 | |
| 110281 | DEPSTD | 641 | 26120 | -\$399.31 | |
| 110265 | 186021 | 314 | 26120 | \$655.73 | |
| 110265 | 186022 | 314 | 26120 | \$216.56 | |
| TOTAL | | | | \$0.00 | |

PREPARER SIGNATURE: *Angela M. Greenlee* DATE: 9/9/03
 APPROVER SIGNATURE: *[Signature]* DATE: 9-9-03
 APPROVER TITLE: *Manager - Property Accounting*

REASON FOR EXPENDITURE:

Invoice # 086666



Invoice Number 088885
Invoice Date June 30, 2003
PO Number
Contract DEP
Project 57-0329
Page 1 of 2
Incorporated
www.ausinc.com FID# 22-1943906
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Gerald Skaggs
Louisville Gas & Elect Serv Co
Electric
PO Box 32020
Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|--------------------------------|------------------|--------|------------------------|
| Professional Services | | | |
| EARL M. ROBINSON | 4.00 | 190.00 | 760.00 |
| DAVID A. SHEFFER | 5.00 | 150.00 | 750.00 |
| Administrative Services | | | |
| Administrative Staff | | | 215.00 |
| Out of Pocket Expenses | | | |
| Production Costs | | | 2.50 |
| Invoice Total | | | <u><u>1,727.50</u></u> |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

57LOU

Project 110281 Task DEPSTD
Exp Org 0210120 Exp Type 314
Name Printed Gerald Skaggs
Title Manager - Property Accounting
Signature Gerald Skaggs



Invoice Number 088887
Invoice Date June 30, 2003
PO Number
Contract DEP
Project 57-0331
Page 1 of 2
Incorporated
www.ausinc.com FID# 22-1943906
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Gerald Skaggs
Louisville Gas & Elect Serv Co
Common
PO Box 32020
Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|-----------------------|------------------|--------|-------------------|
| Professional Services | | | |
| DAVID A. SHEFFER | 3.00 | 150.00 | 450.00 |
| Invoice Total | | | <u>450.00</u> |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

57LOU

Project 110281 Task DEPSTP
Exp Org 021020 Exp Type 314
Name Printed Gerald Skaggs
Title Manager Property Accounting
Signature Gerald Skaggs



Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Invoice Number 089070
 Invoice Date August 04, 2003
 PO Number
 Contract DEP
 Project 57-0329
 Page 1 of 2
 Incorporated
 www.ausinc.com FID# 22-1943906
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Electric
 PO Box 32020
 Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|-------------------------------|------------------|--------|-------------------|
| Professional Services | | | |
| EARL M. ROBINSON | 32.00 | 190.00 | 6,080.00 |
| COREY D. SHAMBAUGH | 20.00 | 90.00 | 1,800.00 |
| DAVID A. SHEFFER | 29.50 | 150.00 | 4,425.00 |
| Out of Pocket Expenses | | | |
| Production Costs | | | 0.25 |
| Outside Services | | | |
| Outside Services I/C | | | 625.00 |
| Invoice Total | | | <u>12,930.25</u> |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

026120 Project 110265 Task 186021
 Exp Org 089070 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting
 Signature [Handwritten Signature] ✓

57LOU

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

August 11, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

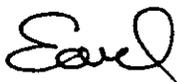
RE: WFW Ref. No. 57-0329
Electric - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$12,930.25 for professional services and/or expenses incurred and rendered up through August 3, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Invoice Number 089072
 Invoice Date August 04, 2003
 PO Number
 Contract DEP
 Project 57-0331
 Page 1 of 2
 Incorporated
 www.ausinc.com FID# 22-1943906
 Consultant:
 EARL M. ROBINSON
 EROBINSON@NFW-AUSINC.COM

Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Common Plant
 PO Box 32020
 Louisville, KY 40232

| Professional Services | Current Hours | Rate | Current Amount |
|-----------------------|---------------|--------|-----------------|
| COREY D. SHAMBAUGH | 1.50 | 90.00 | 135.00 |
| DAVID A. SHEFFER | 20.00 | 150.00 | 3,000.00 |
| Outside Services | | | |
| Outside Services I/C | | | 312.50 |
| Invoice Total | | | <u>3,447.50</u> |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

57LOL

026120 Project 110265 Task 186021
 Exp Org ~~008590~~ Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting
 Signature *[Signature]*
 ↓
 \$ 2,585.63

026120 Project 110265 Task 186022
 Exp Org ~~008590~~ Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting
 Signature *[Signature]*
 ↓
 \$ 861.87

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

August 11, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

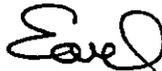
RE: WFW Ref. No. 57-0331
Common Plant - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$3,447.50 for professional services and/or expenses incurred and rendered up through August 3, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Invoice Number 089309
 Invoice Date September 01, 2003
 PO Number
 Contract DEP
 Project 57-0331
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Common Plant
 PO Box 32020
 Louisville, KY 40232

| Professional Services | Current Hours | Rate | Current Amount |
|-----------------------|---------------|--------|-----------------|
| EARL M. ROBINSON | 39.00 | 190.00 | 7,410.00 |
| COREY D. SHAMBAUGH | 5.00 | 90.00 | 450.00 |
| DAVID A. SHEFFER | 1.00 | 150.00 | 150.00 |
| Invoice Total | | | 8,010.00 |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

57LOU04

Project 110265 Task 186021
 Exp Org 026120 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager-Property Accounting
 Signature

→ \$6,007.50

Project 110265 Task 186022
 Exp Org 026120 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager-Property Accounting
 Signature

→ \$2,002.50

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS

Utility Services

Weber, Fick & Wilson Division

1000 N. Front St., Suite 200

Wormleysburg, PA 17043

(717) 763-9890

FAX: (717) 763-9931

INTERNET: <http://www.ausinc.com>

E-MAIL: erobinson@wfw-ausinc.com

September 15, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

RE: WFW Ref. No. 57-0331
Common Plant - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$8,010.00 for professional services and/or expenses incurred and rendered up through August 31, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Invoice Number 089306
Invoice Date September 01, 2003
PO Number
Contract DEP
Project 57-0329
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Gerald Skaggs
Louisville Gas & Elect Serv Co
Electric
PO Box 32020
Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|---------------------------|---------------|--------|-------------------|
| Professional Services | | | |
| EARL M. ROBINSON | 4.00 | 190.00 | 760.00 |
| Out of Pocket Expenses | | | |
| Production Costs | | | 10.25 |
| Travel & Related Expenses | | | 1,553.97 |
| Invoice Total | | | <u>2,324.22</u> ✓ |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

57LOU02

Project 1102105 ✓ Task 181021 ✓
Exp Org 0210120 Exp Type 314
Name Printed Gerald Skaggs
Title Manager-Property Accounting
Signature [Signature]

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Pick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

September 15, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

RE: WFW Ref. No. 57-0329
Electric - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$2,324.22 for professional services and/or expenses incurred and rendered up through August 31, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Invoice Number 089509
Invoice Date October 06, 2003
FO Number
Contract DEP
Project 57-0329
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Gerald Skaggs
Louisville Gas & Elect Serv Co
Electric
PO Box 32020
Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|------------------------|---------------|--------|-----------------|
| Professional Services | | | |
| EARL M. ROBINSON | 19.50 | 190.00 | 3,705.00 |
| Out of Pocket Expenses | | | |
| Production Costs | | | 3.15 |
| Invoice Total | | | <u>3,708.15</u> |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoices due upon presentation

57LOU02

Project 1102105 ✓ Task 1810021 ✓
Exp Org 0210120 Exp Type 314
Name Printed Gerald Skaggs
Title Manager - Property Accounting
Signature *Gerald Skaggs*

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS

Utility Services

Weber Fick & Wilson Division

1000 N. Front St., Suite 200

Wormleysburg, PA 17043

(717) 763-9890

FAX: (717) 763-9931

INTERNET: <http://www.ausinc.com>

E-MAIL: erobinson@wfw-ausinc.com

October 15, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

RE: WFW Ref. No. 57-0329
Electric - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$3,708.15 for professional services and/or expenses incurred and rendered up through October 5, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Invoice Number 089511
 Invoice Date October 06, 2003
 PO Number
 Contract DEP
 Project 57-0331
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Common Plant
 PO Box 32020
 Louisville, KY 40232

| Professional Services | Current Hours | Rate | Current Amount |
|-----------------------|---------------|--------|-----------------|
| EARL M. ROBINSON | 8.00 | 190.00 | 1,520.00 |
| Invoice Total | | | <u>1,520.00</u> |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

57LOU04

Project 1102165 ✓ Task 1810021 ✓
 Exp Org 0210120 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting → \$ 1,140.00
 Signature [Handwritten Signature]

Project 1102165 ✓ Task 1810022 ✓
 Exp Org 0210120 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting → \$ 380
 Signature [Handwritten Signature]

Earl M. Robinson, CDP
President & CEO

October 15, 2003

AUSCONSULTANTS
Utility Services
Weberatic
1000 N. Front St.
Wormleysburg, PA 17043
(717) 763-8890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

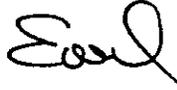
RE: WFW Ref. No. 57-0331
Common Plant - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$1,520.00 for professional services and/or expenses incurred and rendered up through October 5, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

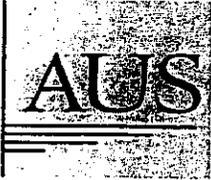
Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Invoice Number 089755
Invoice Date November 03, 2003
PO Number
Contract DEP
Project 57-0329
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Gerald Skaggs
Louisville Gas & Elect Serv Co
Electric
PO Box 32020
Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|--------------------------------|------------------|--------|-------------------|
| Professional Services | | | |
| EARL M. ROBINSON | 27.50 | 190.00 | 5,225.00 |
| Administrative Services | | | |
| Administrative Staff | | | 139.75 |
| Invoice Total | | | <u>5,364.75</u> |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

57LOU02

Project 110265 Task 186021
Exp Org 0210120 Exp Type 314
Name Printed Bernard Skaggs
Title Manager - Property Accounting
Signature [Handwritten Signature]

AUS CONSULTANTS

Utility Services

Weber Fick & Wilson Division

1000 N. Front St., Suite 200

Wormleysburg, PA 17043

(717) 763-9890

FAX: (717) 763-9931

INTERNET: <http://www.ausinc.com>

E-MAIL: erobinson@wfw-ausinc.com

Earl M. Robinson, CDP
President & CEO

November 18, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

RE: WFW Ref. No. 57-0329
Electric - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$5,364.75 for professional services and/or expenses incurred and rendered up through November 2, 2003 relative to the completion of tasks in completing the depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

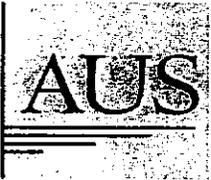
Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Invoice Number 089757
 Invoice Date November 03, 2003
 PO Number
 Contract DEP
 Project 57-0331
 Page 1

Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Common Plant
 PO Box 32020
 Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|--------------------------------|---------------|--------|-----------------|
| Professional Services | | | |
| EARL M. ROBINSON | 12.00 | 190.00 | 2,280.00 |
| Administrative Services | | | |
| Administrative Staff | | | 150.50 |
| Invoice Total | | | <u>2,430.50</u> |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

57LOU04

Project 1102105 Task 1810021
 Exp Org 0210120 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting → \$1,822.88
 Signature [Signature]

Project 1102105 Task 1810022
 Exp Org 0210120 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting → \$607.62
 Signature [Signature]

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS

Utility Services

Weber Fick & Wilson Division

1000 N. Front St., Suite 200

Wormleysburg, PA 17043

(717) 763-9890

FAX: (717) 763-9931

INTERNET: <http://www.ausinc.com>

E-MAIL: erobinson@wfw-ausinc.com

November 18, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

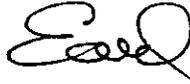
RE: WFW Ref. No. 57-0331
Common Plant - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$2,430.50 for professional services and/or expenses incurred and rendered up through November 2, 2003 relative to the completion of tasks in completing the depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS

National Service Information, Inc.
P.O. Box 6293
Marion, OH 43301-6293

OK
DCG
Rate Case



59656
12/10/03
SC

Account #: 1236304

LG&E ENERGY CORP
ATTN: CHRISTY
220 WEST MAIN STREET
LOUISVILLE, KY 40202

Invoice #: 0370709
Invoice Date: 11/10/2003 10:47:21 AM
Phone: 502-627-3773
Fax: 502-627-3450
Customer Rep: TENA
FED EX: 2741-38661

Srch Name: LOUISVILLE GAS AND ELECTRIC COMPANY
County: SOS

Ref #: CHRISTY
Cnty Seat: FRANKLIN

St: KY

Courts Searched: SEC. OF STATE

| Product Description | Units | Costs |
|---|-------|-----------------|
| CORPORATE - RETRIEVAL - ARTICLES OF INCORPORATION | | |
| MISC. - CERTIFIED | 1 | 0.00 |
| MISC. - COPIES | 104 | 156.00 |
| Service Fee | 1 | 20.00 |
| Total Due | | \$176.00 |

SHE ATTACHED (2 CERTIFIED COPIES) OF AMENDED AND RESTATED ARTICLES OF INCORPORATION FOR LOUISVILLE GAS AND ELECTRIC COMPANY

SENT FED-X ON 11-10-2003

THANK-YOU.....TENA

111254 ERATE03 0670 026900 = \$176.00

Approved by:

Dorothy E. O'Brien, Deputy General Counsel

Date: 11-10-03

RECEIVED
NOV 12 2003
ACCOUNTS PAYABLE

Pay From This Invoice #

Total Due \$176.00

The information contained herein is public record information which has been retrieved by NSI from sources believed to be reliable, including but not limited to state / local governments and various suppliers, however NSI makes no expressed or implied warranties or guarantees as to the accuracy or completeness of this reporting. NSI will accept no liability for errors or omissions of any kind and our liability will not exceed the charge levied by NSI for the specific service rendered on the item in question.

National Service Information, Inc.
P.O. Box 6293
Marion, OH 43301-6293

OK
DCG
Rate Case



59656
12/22/03
ga

Account #: 1236304

LG&E ENERGY CORP
ATTN: CHRISTY
220 WEST MAIN STREET
LOUISVILLE, KY 40202

Invoice #: 0370714
Invoice Date: 11/10/2003 10:57:25 AM
Phone: 502-627-3773
Fax: 502-627-3450
Customer Rep: TENA
FED EX: 2741-38661

Srch Name: LOUISVILLE GAS AND ELECTRIC COMPANY Ref #: CHRISTY-KYSOS
County: SOS Cnty Seat: FRANKLIN St: KY
Courts Searched: SEC. OF STATE

| Product Description | Units | Costs |
|--|-------|----------------|
| CORPORATE - RETRIEVAL - ASSUMED BUSINESS NAME SEARCH | | |
| Service Fee | 1 | 20.00 |
| Total Due | | \$20.00 |

NO RECORD FOUND FOR ASSUMED NAME FILINGS FOR LOUISVILLE GAS AND ELECTRIC COMPANY

SENT FED-X ON 11-10-2003

THANK-YOU.....TENA

111254 ERATED 3: 0670 026900 = \$20.00

Approved by:

Dorothy E. O'Brien, Deputy General Counsel

Date: 11-12-03

RECEIVED

NOV 12 2003

ACCOUNTS PAYABLE

Pay From This Invoice # Total Due \$20.00

The information contained herein is public record information which has been retrieved by NSI from sources believed to be reliable, including but not limited state / local governments and various suppliers, however NSI makes no expressed or implied warranties or guarantees as to the accuracy or completeness of this reporting. NSI will accept no liability for errors or omissions of any kind and our liability will not exceed the charge levied by NSI for the specific service rendered on the item in question.

Phone (800) 235-0337 Fax (800) 382-1256

Page: 1

National Service Information, Inc.
P.O. Box 6293
Marion, OH 43301-6293

OK
DCG
Rate case



59656
11/22/03
SA

Account #: 1236304

LG&E ENERGY CORP
ATTN: CHRISTY
220 WEST MAIN STREET
LOUISVILLE, KY 40202

Invoice #: 0370712
Invoice Date: 11/10/2003 10:53:13 AM
Phone: 502-627-3773
Fax: 502-627-3450
Customer Rep: TENA
FED EX: 2741-38661

Srch Name: LOUISVILLE GAS AND ELECTRIC COMPANY
County: SOS
Ref #: CHRISTY-KYSOS
Cnty Seat: FRANKLIN
St: KY
Courts Searched: SEC. OF STATE

| Product Description | Units | Costs |
|--|-------|----------------|
| CORPORATE - RETRIEVAL - GOOD STANDING - SHORT FORM | | |
| MISC. - COURT COSTS | 1 | 20.00 |
| Service Fee | 1 | 20.00 |
| Total Due | | \$40.00 |

SEE ATTACHED (2 CERTIFICATES OF GOOD STANDING) FOR LOUISVILLE GAS AND ELECTRIC COMPANY.

SENT FED-X ON 11-10-2003

THANK-YOU.....TENA

11254 ERATE03 - 0670 026900 = \$40.00

Approved by:

Dorothy E. O'Brien, Deputy General Counsel

Date: 11-10-03

RECEIVED
NOV 12 2003
ACCOUNTS PAYABLE

Pay From This Invoice # Total Due \$40.00

The information contained herein is public record information which has been retrieved by NSI from sources believed to be reliable, including but not limited state / local governments and various suppliers, however NSI makes no expressed or implied warranties or guarantees as to the accuracy or completeness of this reporting. NSI will accept no liability for errors or omissions of any kind and our liability will not exceed the charge levied by NSI for the specific service rendered on the item in question.

Sent to AP
 12-10-03



INVOICE

LG&E CORPORATE OFFICE
 ATTN: ACCOUNTS PAYABLE
 220 WEST MAIN ST.
 P.O. BOX 32020
 LOUISVILLE, KY 40232
 Customer #49940

FOR: ROGER HICKMAN
 LOC: 5TH FLOOR
 DATE: 11/17/2003
 P.O. #:

INVOICE #: 21630
 INV DATE: 12/8/2003
 DUE DATE: 1/7/2004
 HEND JOB#: GD2066

| DESCRIPTION | UNITS | RATE | AMOUNT |
|----------------------|-------|-------|--------------------------|
| TECHNICIAN S.T. | 31.00 | 50.90 | 1,577.90 |
| TECHNICIAN T.H. | 0.00 | 71.21 | 0.00 |
| MATERIAL | | | 132.82 |
| 15% MARK UP MATERIAL | | | 19.92 |
| INVOICE TOTAL | | | <u>\$1,730.64</u> |

INVOICE COMMENTS:
 INSTALL 50A RECPT. FOR XEROX
 (COMPLETE)

*Electric drop, etc. for
 Xerox machine.
 ok for payment
 (change to note cover)
 rdhickman 12/14/03*

for Wolff 12/14/03

| <u>Project</u> | <u>Test</u> | <u>Exp Org</u> | <u>Exp Type</u> | |
|----------------|-------------|----------------|-----------------|--------|
| 109920 | ERATE03 | 021440 | 0670 | 576.88 |
| 109920 | ERATE03 | 021440 | 0670 | 576.88 |
| 109989 | ERATE03 | 021440 | 0670 | 576.88 |

JOB REPORT



P.O. BOX 32038
 LOUISVILLE, KY 40232
 502/719-6615
 502/454-5415 FAX

P.O. BOX 55127
 LEXINGTON, KY 40555
 859/422-3347
 859/254-2495 FAX

| | |
|-------------------------------|-----------------------------|
| CUSTOMER: LGYE (XEROX OFFICE) | |
| DATE: | HENDERSON JOB NO. GD 2016 |
| PAGE: _____ OF _____ | CUSTOMER PURCHASE ORDER NO. |
| FIELD CHANGE ORDER NO. | |

RATES DEPARTMENT
 IN THE XEROX OFFICE

| EMPLOYEE NAME | 11-17 | | 11-18 | | S.T. Hrs. | T.H. Hrs. | D.T. Hrs. |
|---------------------------------|-------|---|-------|--|--------------|--------------|--------------|
| | | | | | | | |
| T HEINES | 8 | 4 | | | 12 | | |
| M. LOLLAR | 8 | 8 | | | 16 | | |
| P. JAKOBY | | 3 | | | 3 | | |
| SEND THE INVOICE TO | | | | | | | |
| LGYE | | | | | | | |
| ROGER HICKMAN, RATES REGULATORY | | | | | | | |
| 5TH FLOOR | | | | | | | |
| TOTAL HOURS | | | | | 31 | | |
| EQUIPMENT & TOOLS | | | | | | | |

HENDERSON Representative

Thomas Blom

Customer's Representative

11/17/16

JOB REPORT



- P.O. BOX 32038
LOUISVILLE, KY 40232
502/719-6615
502/454-5415 FAX
- P.O. BOX 55127
LEXINGTON, KY 40555
859/422-3347
859/254-2495 FAX

| | |
|-------------------------------|-----------------------------|
| CUSTOMER: LGVE (XEROX OFFICE) | |
| DATE: 11-18-2003 | HENDERSON JOB NO. GD 2066 |
| PAGE: _____ OF _____ | CUSTOMER PURCHASE ORDER NO. |
| FIELD CHANGE ORDER NO. | |

RATES DEPARTMENT
IN THE XEROX OFFICE

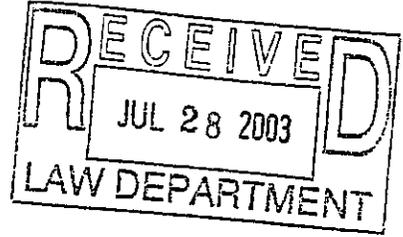
| EMPLOYEE NAME | 11-18 | S.T. / T.H. / D.T. | | |
|---|-------|--------------------|------|------|
| | | Hrs. | Hrs. | Hrs. |
| P. JAKOBY | 3 | | | |
| SEND THE INVOICE TO | | | | |
| LGVE | | | | |
| ROGER HICKMAN RATE & REGULATORY | | | | |
| 5TH FLOOR | | | | |
| extra labor report for time billed on invoice # 21630 (50A receptacles) | | | | |

Henderson Representative

Thomas Heines

Customer's Representative

Mark L. Hunt



STOLL, KEENON & PARK, LLP
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
July 23, 2003

LG&E Energy Corp.
Attn: Linda S. Portasik, Esq.
P.O. Box 32030
Louisville, KY 40232

INVOICE NO.: 165163
10007/113549

MATTER NAME: 2003 Gas Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 12,610.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 33.42

CURRENT TOTAL DUE \$ 12,643.42

TOTAL BALANCE DUE \$12,643.42

11254 GRATE 03 0321 026900 = 12643.42

Prepared by (see attached for approval):

Kathy L. Wilson
Kathy L. Wilson, Legal Admin. Asst.

Date: 8-28-03

BILL DATE: July 23, 2003

LG&E Energy Corp.
Attn: Linda S. Portasik, Esq.
P.O. Box 32030
Louisville, KY 40232

| DATE | IND | DESCRIPTION OF SERVICE | HOURS | RATE | AMOUNT |
|----------|-----|------------------------|-------|--------|-----------|
| 05/16/03 | RMW | | 0.50 | 260.00 | \$ 130.00 |
| 05/28/03 | RMW | | 1.00 | 260.00 | 260.00 |
| 06/06/03 | RMW | | 1.50 | 260.00 | 390.00 |
| 06/09/03 | RMW | | 5.50 | 260.00 | 1,430.00 |
| 06/10/03 | RMW | | 1.00 | 260.00 | 260.00 |
| 06/11/03 | RMW | | 4.00 | 260.00 | 1,040.00 |
| 06/12/03 | RMW | | 6.00 | 260.00 | 1,560.00 |
| 06/13/03 | RMW | | 1.50 | 260.00 | 390.00 |
| 06/17/03 | RMW | | 0.50 | 260.00 | 130.00 |

| | | | | |
|-----------------|-----|--------------|--------|--------------------|
| 06/19/03 | RMW | | | |
| | | 4.00 | 260.00 | 1,040.00 |
| 06/20/03 | RMW | | | |
| | | 2.00 | 260.00 | 520.00 |
| 06/21/03 | RMW | | | |
| | | 1.00 | 260.00 | 260.00 |
| 06/22/03 | RMW | | | |
| | | 2.50 | 260.00 | 650.00 |
| 06/23/03 | RMW | | | |
| | | 7.00 | 260.00 | 1,820.00 |
| 06/23/03 | RMW | | | |
| | | 2.00 | 260.00 | 520.00 |
| 06/24/03 | RMW | | | |
| | | 2.00 | 260.00 | 520.00 |
| 06/26/03 | RMW | | | |
| | | 4.00 | 260.00 | 1,040.00 |
| 06/27/03 | RMW | | | |
| | | 2.00 | 260.00 | 520.00 |
| 06/30/03 | RMW | | | |
| | | 0.50 | 260.00 | 130.00 |
| SUBTOTAL | | <u>48.50</u> | | <u>\$12,610.00</u> |

DISBURSEMENTS AND SERVICE CHARGES

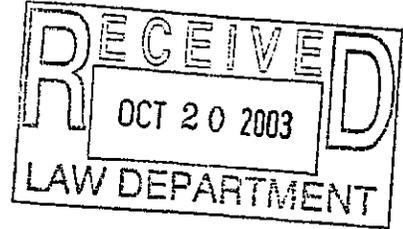
| DATE | DESCRIPTION | AMOUNT |
|----------|---------------------|--------|
| 02/25/03 | Telephone Expense | 0.38 |
| 05/07/03 | Telephone Expense | 0.76 |
| 06/11/03 | Telephone Expense | 0.38 |
| 06/12/03 | Duplicating Charges | 3.30 |
| 06/12/03 | Telephone Expense | 0.76 |
| 06/13/03 | Duplicating Charges | 15.10 |
| 06/13/03 | Duplicating Charges | 0.20 |
| 06/17/03 | Telephone Expense | 0.76 |

| | | |
|---------------------|-------------------|--------------------|
| 06/17/03 | Telephone Expense | 0.38 |
| 06/19/03 | Telephone Expense | 4.94 |
| 06/19/03 | Telephone Expense | 0.38 |
| 06/19/03 | Telephone Expense | 1.90 |
| 06/23/03 | Telephone Expense | 1.90 |
| 06/26/03 | Telephone Expense | 1.52 |
| 06/26/03 | Telephone Expense | 0.76 |
| | SUBTOTAL | <u>33.42</u> |
| GRAND TOTAL: | | <u>\$12,643.42</u> |

ATTORNEY/PARALEGAL SUMMARY

| TIMEKEEPER | RANK | HOURS | RATE | AMOUNT |
|-------------------|-------------|--------------|-------------|---------------|
| R. M Watt | Partner | 48.50 | 260.00 | \$12,610.00 |

STOLL, KEENON & PARK, LLP
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
October 16, 2003



LG&E Energy Corp.
Attn: Linda S. Portasik, Esq.
P.O. Box 32030
Louisville, KY 40232

INVOICE NO.: 171861
SKP File No.: 10007/113549

Please Remit Payment by: 10/31/03

MATTER NAME: 2003 Gas Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 3,770.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 6.08

INVOICE TOTAL \$ 3,776.08

BALANCE DUE from previous statements:

| Bill Date | Invoice | Outstanding Amount |
|---------------------|-------------------|----------------------|
| 09/16/03 | 109052 | 40,668.33 |

Total Balance Due on Previous Statements: ~~40,668.33~~

TOTAL BALANCE DUE \$ 3,776.08

111254 GRATE03 0321 026900 = \$3,776.08

Prepared by (see attached for approval):

Kathy L. Wilson
Kathy L. Wilson, Legal Admin. Asst.

Date: 12-10-03

BILL DATE: October 16, 2003

LG&E Energy Corp.
Attn: Linda S. Portasik, Esq.
P.O. Box 32030
Louisville, KY 40232

| DATE | IND | DESCRIPTION OF SERVICE | HOURS | RATE | AMOUNT |
|----------|-----|------------------------|--------------|--------|-------------------|
| 09/08/03 | RMW | | 0.50 | 260.00 | \$ 130.00 |
| 09/09/03 | RMW | | 0.50 | 260.00 | 130.00 |
| 09/25/03 | RMW | | 5.00 | 260.00 | 1,300.00 |
| 09/26/03 | RMW | | 1.50 | 260.00 | 390.00 |
| 09/26/03 | RMW | | 6.50 | 260.00 | 1,690.00 |
| 09/29/03 | RMW | | 0.50 | 260.00 | 130.00 |
| | | SUBTOTAL | <u>14.50</u> | | <u>\$3,770.00</u> |

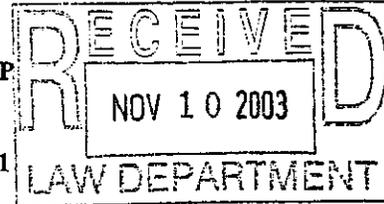
DISBURSEMENTS AND SERVICE CHARGES

| DATE | DESCRIPTION | AMOUNT |
|---------------------|--------------------|--------------------------|
| 09/24/03 | Telephone Expense | <u>6.08</u> |
| | SUBTOTAL | <u>6.08</u> |
| GRAND TOTAL: | | <u>\$3,776.08</u> |

ATTORNEY/PARALEGAL SUMMARY

| TIMEKEEPER | RANK | HOURS | RATE | AMOUNT |
|-------------------|-------------|--------------|-------------|---------------|
| R. M Watt | Partner | 14.50 | 260.00 | \$3,770.00 |

STOLL, KEENON & PARK, LLP
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
November 6, 2003



LG&E Energy Corp.
Attn: Linda S. Portasik, Esq.
P.O. Box 32030
Louisville, KY 40232

INVOICE NO.: 173393
SKP File No.: 10007/113549

Please Remit Payment by: 11/21/03

MATTER NAME: 2003 Gas Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 6,985.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 12.50

INVOICE TOTAL \$ 6,997.50

BALANCE DUE from previous statements:

| Bill Date | Invoice |
|---------------------|-------------------|
| 09/16/03 | 169052 |
| 10/16/03 | 171861 |

Out - Amount
Prepared by (see attached for approval):
Kathy L. Wilson
Kathy L. Wilson, Legal Admin. Asst.

Total Balance Due on Date: 12-4-03

TOTAL BALANCE DUE

111262 GAATE03 0321 026900 = \$6,997.50

BILL DATE: November 6, 2003

LG&E Energy Corp.
Attn: Linda S. Portasik, Esq.
P.O. Box 32030
Louisville, KY 40232

| DATE | IND | DESCRIPTION OF SERVICE | HOURS | RATE | AMOUNT |
|----------|-----|------------------------|-------|--------|-----------|
| 10/06/03 | RMW | | 2.00 | 260.00 | \$ 520.00 |
| 10/07/03 | RMW | | 1.00 | 260.00 | 260.00 |
| 10/08/03 | RMW | | 0.50 | 260.00 | 130.00 |
| 10/16/03 | RMW | | 3.50 | 260.00 | 910.00 |
| 10/17/03 | RMW | | 4.00 | 260.00 | 1,040.00 |
| 10/17/03 | RMW | | 1.00 | 260.00 | 260.00 |
| 10/18/03 | RMW | | 2.50 | 260.00 | 650.00 |
| 10/20/03 | LAT | | 1.00 | 225.00 | 225.00 |
| 10/20/03 | RMW | | 4.00 | 260.00 | 1,040.00 |

| | | | | |
|----------|-----------------|--------------|--------|-------------------|
| 10/30/03 | RMW | 2.00 | 260.00 | 520.00 |
| 10/31/03 | RMW | 5.00 | 260.00 | 1,300.00 |
| 10/31/03 | RMW | 0.50 | 260.00 | 130.00 |
| | SUBTOTAL | <u>27.00</u> | | <u>\$6,985.00</u> |

DISBURSEMENTS AND SERVICE CHARGES

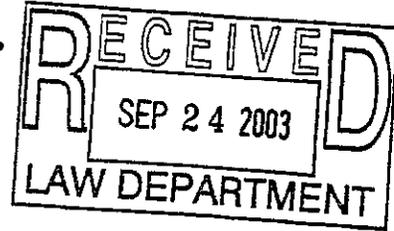
| DATE | DESCRIPTION | AMOUNT |
|---------------------|---------------------|--------------------------|
| 10/17/03 | Duplicating Charges | 3.00 |
| 10/17/03 | Telephone Expense | 5.70 |
| 10/20/03 | Telephone Expense | 3.42 |
| 10/23/03 | Telephone Expense | 0.38 |
| | SUBTOTAL | <u>12.50</u> |
| GRAND TOTAL: | | <u><u>\$6,997.50</u></u> |

*PLEASE INDICATE INVOICE NUMBER 173393 ON PAYMENT

ATTORNEY/PARALEGAL SUMMARY

| TIMEKEEPER | RANK | HOURS | RATE | AMOUNT |
|-------------------|-------------|--------------|-------------|---------------|
| R. M Watt | Partner | 26.00 | 260.00 | \$6,760.00 |
| L. A Tully | Partner | 1.00 | 225.00 | \$225.00 |

STOLL, KEENON & PARK, LLP
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
September 16, 2003



LG&E Energy Corp.
Attn: Linda S. Portasik, Esq.
P.O. Box 32030
Louisville, KY 40232

INVOICE NO.: 169052
SKP File No.: 10007/113549

Please Remit Payment by: 10/01/03

MATTER NAME: 2003 Gas Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 10,478.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 190.83

INVOICE TOTAL \$ 10,668.83

TOTAL BALANCE DUE \$10,668.83

11254 GRATED03 0321 026900 = \$10,668.83

Prepared by (see attached for approval):

Kathy L. Wilson
Kathy L. Wilson, Legal Admin. Asst.

Date: 11-5-03

BILL DATE: September 16, 2003

LG&E Energy Corp.
Attn: Linda S. Portasik, Esq.
P.O. Box 32030
Louisville, KY 40232

| DATE | IND | DESCRIPTION OF SERVICE | HOURS | RATE | AMOUNT |
|----------|-----|------------------------|-------|--------|-----------|
| 08/05/03 | RMW | | 1.50 | 260.00 | \$ 390.00 |
| 08/05/03 | RMW | | 5.50 | 260.00 | 1,430.00 |
| 08/06/03 | RMW | | 2.00 | 260.00 | 520.00 |
| 08/07/03 | RMW | | 2.50 | 260.00 | 650.00 |
| 08/11/03 | RMW | | 2.00 | 260.00 | 520.00 |
| 08/12/03 | RMW | | 3.00 | 260.00 | 780.00 |
| 08/13/03 | RMW | | 10.50 | 260.00 | 2,730.00 |
| 08/14/03 | RMW | | 1.50 | 260.00 | 390.00 |
| 08/15/03 | RMW | | 0.30 | 260.00 | 78.00 |

*PLEASE INDICATE INVOICE NUMBER 169052 ON PAYMENT

| | | | | |
|----------|-----------------|--------------|--------|--------------------|
| 08/18/03 | RMW | 2.00 | 260.00 | 520.00 |
| 08/19/03 | RMW | 3.00 | 260.00 | 780.00 |
| 08/20/03 | RMW | 2.50 | 260.00 | 650.00 |
| 08/21/03 | RMW | 1.00 | 260.00 | 260.00 |
| 08/25/03 | RMW | 1.50 | 260.00 | 390.00 |
| 08/26/03 | RMW | 1.50 | 260.00 | 390.00 |
| | SUBTOTAL | <u>40.30</u> | | <u>\$10,478.00</u> |

DISBURSEMENTS AND SERVICE CHARGES

| DATE | DESCRIPTION | AMOUNT |
|---------------------|---------------------|--------------------|
| 06/06/03 | Telephone Expense | 3.42 |
| 06/30/03 | Telephone Expense | 4.94 |
| 07/01/03 | Telephone Expense | 0.38 |
| 07/02/03 | Telephone Expense | 0.38 |
| 07/09/03 | Telephone Expense | 0.76 |
| 07/25/03 | Travel Expense | 59.75 |
| 07/25/03 | Travel Expense | 52.45 |
| 07/25/03 | Travel Expense | 59.75 |
| 08/07/03 | Duplicating Charges | 2.50 |
| 08/07/03 | Duplicating Charges | 0.80 |
| 08/11/03 | Telephone Expense | 5.70 |
| | SUBTOTAL | 190.83 |
| GRAND TOTAL: | | \$10,668.83 |

ATTORNEY/PARALEGAL SUMMARY

| TIMEKEEPER | RANK | HOURS | RATE | AMOUNT |
|-------------------|-------------|--------------|-------------|---------------|
| R. M Watt | Partner | 40.30 | 260.00 | \$10,478.00 |

AP
11-17-03

EDGEWOOD CONSULTING, INC.
541 BEAR LADDER ROAD
WEST FULTON, NEW YORK 12194
TELEPHONE (518) 827-8488
FACSIMILE (518) 827-8489

November 7, 2003

INVOICE NO. 33701

Mr. John Wolfram
Manager, Regulatory Policy and Strategy
Louisville Gas and Electric Company
220 West Main Street
Louisville, KY 40202

FOR PROFESSIONAL SERVICES

Rate of return studies in connection with the gas rate proceeding for Louisville Gas and Electric Company before the Public Service Commission of Kentucky, for the period July 1 - October 31, 2003.

| | | |
|--|-------------|---------------|
| Principals | 20.50 hours | \$ 4,612.50 |
| Economic Analysts and Research Assistants | 11.00 hours | <u>825.00</u> |
| | | \$ 5,437.50 |

Out-of-Pocket Expenses:

| | |
|--|------------------|
| Travel | \$ 0.00 |
| Postage, Telephone, Courier Service, Reproduction & Typing | \$ <u>172.81</u> |

\$ 172.81

TOTAL

\$ 5,610.31

[Signature] 11/7/03

Project Task Exp Type Exp Org

AP 11-17-03

EDGEWOOD CONSULTING, INC.

541 BEAR LADDER ROAD
WEST FULTON, NEW YORK 12194

TELEPHONE (518) 827-8488

FACSIMILE (518) 827-8489

December 5, 2003

INVOICE NO. 33702

Mr. John Wolfram
Manager, Regulatory Policy and Strategy
Louisville Gas and Electric Company
220 West Main Street
Louisville, KY 40202

FOR PROFESSIONAL SERVICES

Rate of return studies in connection with the gas rate proceeding for Louisville Gas and Electric Company before the Public Service Commission of Kentucky, for the period November 1 – November 30, 2003.

| | | |
|--|------------|---------------|
| Principals | 9.50 hours | \$ 2,137.50 |
| Economic Analysts and Research Assistants | 3.75 hours | <u>281.25</u> |
| | | \$ 2,418.75 |

Out-of-Pocket Expenses:

Travel \$ 0.00

Postage, Telephone,
Courier Service,
Reproduction & Typing \$ 99.93

\$ 99.93

TOTAL

\$ 2,518.68

John Wolfram 12/5/03

Deliver To: [unclear] [unclear] [unclear] [unclear]

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

sent to
AP
7-14-03

Invoice date: July 9, 2003

John Wolf 7/14/03

To: Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Attn: Mr. John Wolf

LG&E Rate Cases

21.0 hours of consulting work by Steve Seelye @ \$200.00/hr during June in developing a cost of service study and rate design to support an electric rate case for LG&E. \$ 4,200.00

37.5 hours of consulting work by Larry Feltner @ \$150.00/hr during June in developing a cost of service study and rate design to support an electric rate case for LG&E. \$ 5,625.00

2.0 hours of consulting work by Larry Feltner @ \$150.00/hr during June in developing a weather normalization adjustment to support a gas rate case for LG&E. \$ 300.00

53.0 hours of consulting work by Randall Walker @ \$150.00/hr during June in calculating gas supply cost revenues and other billing adjustments by rate schedules and updating billing data to support gas rate case. *LG&E* \$ 7,950.00

Sub-total for LG&E rate cases \$18,075.00

KU Rate Case

16.0 hours of consulting work by Steve Seelye @ \$200.00/hr during June in developing a cost of service study and rate design to support an electric rate case for LG&E. \$ 3,200.00

Sub-total for KU rate case \$ 3,200.00

The Prime Group

Priority Marketing, Planning and Regulatory Support

Rate Case Support

16.0 hours of consulting work by Martin Blake @ \$200.00/hr during June in preparing and presenting rate case presentation to LG&E management team, attending Regulatory Oversight Committee meeting, attending rate case meeting and preparing Seelye testimony. \$ 3,200.00

11.0 hours of consulting work by Eric Blake @ \$100.00/hr during June in researching performance standards in other states. \$ 1,100.00

Subtotal for Rate Case Support \$ 4,300.00

Total due for June **\$25,575.00**

Please remit within 30 days to:
The Prime Group, LLC
PO Box 7469
Louisville, Ky 40257-7469

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|--------------|
| 104430 | ERATE | 0305 | 021440 | \$ 11,255.34 |
| 104420 | GRATE | 0205 | 021440 | \$ 9,683.33 |
| 109984 | ERATE | 0305 | 021440 | \$ 4,633.33 |
| | | | | \$ 25,575.00 |

■ The Prime Group ■

Priority Marketing, Planning and Regulatory Support

July 9, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is an invoice for the work that The Prime Group performed for LG&E during June in developing analysis and materials to support electric rate case filings for LG&E and KU. Thank you for the opportunity to work with you on these projects.

Sincerely,



Marty Blake
Principal

CHANGE OF DISBURSEMENT REQUEST

(Corporate Policy & Procedures are on Intranet)

Specify Company:

LGE Energy Services Inc.
 Louisville Gas & Electric Company (Utility)

Kentucky Utilities Company
 Western Kentucky Energy Corp

SUPPLIER NAME: The Prime Group, LLC

DUE DATE: 09/10/2003

REMITTANCE ADDRESS: INVOICE # N/A

INVOICE Date 07/09/03

INVOICE Amount \$25,576.00

SPECIAL INSTRUCTIONS:

| ACCOUNTING DISTRIBUTION | | | | | AMOUNT |
|-------------------------|---------|----------|---------|--|---------------|
| PROJECT | TASK | EXP TYPE | EXP ORG | | |
| 109920 | ERATE | 0305 | 021440 | | -\$11,258.34 |
| 109920 | ERATE03 | 305 | 021440 | | \$11,258.34 |
| 109920 | GRATE | 305 | 021440 | | -\$9,683.33 |
| 109920 | GRATE03 | 305 | 021440 | | \$9,683.33 |
| 109989 | ERATE | 305 | 021440 | | -\$4,633.33 |
| 109989 | ERATE03 | 305 | 021440 | | \$4,633.33 |
| TOTAL | | | | | \$0.00 |

PREPARER SIGNATURE: Tim Harder DATE: 09/08/2003

APPROVER SIGNATURE: _____ DATE: _____

APPROVER TITLE: _____

REASON FOR EXPENDITURE:

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

Invoice date: August 5, 2003

To: Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Attn: Mr. John Wolfram

LG&E Rate Cases

94.5 hours of consulting work by Larry Feltner @ \$150.00/hr
during July in preparing 2nd quarter update for cost of service study and
rate design to support an electric rate case for LG&E. \$14,175.00

13.0 hours of consulting work by Eric Blake @ \$100.00/hr
during July in preparing 2nd quarter update for cost of service study and
rate design to support an electric rate case for LG&E. \$ 1,300.00

39.0 hours of consulting work by Randall Walker @ \$150.00/hr
during July in preparing 2nd quarter update for cost of service study and
rate design to support gas rate case. \$ 5,850.00

Sub-total for LG&E rate cases \$21,325.00

KU Rate Case

83.0 hours of consulting work by Randall Walker @ \$150.00/hr
during July in preparing 2nd quarter update for cost of service study and
rate design to support electric rate case. \$12,450.00

Sub-total for KU rate case \$12,450.00

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

The Prime Group

Priority Marketing, Planning and Regulatory Support

Rate Case Support

8.0 hours of consulting work by Martin Blake @ \$200.00/hr during July in attending Regulatory Oversight and rate case meetings and assisting with Seelye testimony. \$ 1,600.00

10.0 hours of consulting work by Martin Blake @ \$200.00/hr during July in researching service quality standards in other states. \$ 2,000.00

13.0 hours of consulting work by Steve Seelye @ \$200.00/hr during July in attending Regulatory Oversight and other rate case meetings. \$ 2,600.00

Subtotal for Rate Case Support \$ 6,200.00

Total due for July **\$39,975.00**

Please remit within 30 days to:
The Prime Group, LLC
PO Box 7469
Louisville, Ky 40257-7469

From website 8/7/03

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|--------------|
| 109920 | ERATE | 0305 | 021440 | \$ 17,541.67 |
| 109920 | ERATE | 0305 | 021440 | \$ 7,916.67 |
| 109954 | ERATE | 0305 | 021440 | \$ 14,516.66 |
| | | | | \$ 39,975.00 |

The Prime Group, LLC
 6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
 Phone 502-425-7882 FAX 502-326-9894

The Prime Group

Priority Marketing, Planning and Regulatory Support

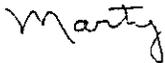
August 5, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is an invoice for the work that The Prime Group performed for LG&E during July in developing analysis and materials to support electric rate case filings for LG&E and KU. Thank you for the opportunity to work with you on these projects.

Sincerely,



Marty Blake
Principal

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

CHANGE OF DISBURSEMENT REQUEST

(Corporate Policy & Procedures are on Intranet)

Specify Company:

- LGE Energy Services Inc.
- Louisville Gas & Electric Company (Utility)

- Kentucky Utilities Company
- Western Kentucky Energy Corp

SUPPLIER NAME: The Prime Group, LLC

REMITTANCE ADDRESS: INVOICE # N/A

INVOICE Date 08/05/03

INVOICE Amount \$39,975.00

DUE DATE: 09/10/2003

SPECIAL INSTRUCTIONS:

| ACCOUNTING DISTRIBUTION | | | | | |
|-------------------------|---------|----------|---------|--------------|--------|
| PROJECT | TASK | EXP TYPE | EXP ORG | AMOUNT | |
| 109920 | ERATE | 0305 | 021440 | -\$17,541.67 | |
| 109920 | ERATE03 | 305 | 021440 | \$17,541.67 | |
| 109920 | GRATE | 305 | 021440 | -\$7,916.67 | |
| 109920 | GRATE03 | 305 | 021440 | \$7,916.67 | |
| 109989 | ERATE | 305 | 021440 | -\$14,516.66 | |
| 109989 | ERATE03 | 305 | 021440 | \$14,516.66 | |
| TOTAL | | | | | \$0.00 |

PREPARER SIGNATURE: Tim Harder DATE: 09/08/2003

APPROVER SIGNATURE: _____ DATE: _____

APPROVER TITLE: _____

REASON FOR EXPENDITURE:

Sent to AP
9-11-03

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

Invoice date: September 4, 2003

To: Louisville Gas & Electric Company
Attn: Mr. John Wolfram
P.O. Box 32010
Louisville, KY 40232

feeling 11/16/03

LG&E Electric Rate Case

17.0 hours of consulting work by Steve Seelye @ \$200.00/hr during August in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$ 3,400.00

77.5 hours of consulting work by Larry Feltner @ \$150.00/hr during August in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$11,625.00

6.0 hours of consulting work by Eric Blake @ \$100.00/hr during August in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$ 600.00

LG&E Gas Rate Case

88.5 hours of consulting work by Randall Walker @ \$150.00/hr during August in preparing updated cost of service study and rate design to support a gas rate case for LG&E. \$13,275.00

Sub-total for LG&E rate cases \$28,900.00

KU Rate Case

16.5 hours of consulting work by Steve Seelye @ \$200.00/hr during August in preparing updated cost of service study and rate design to support an electric rate case for KU. \$ 3,300.00

22.0 hours of consulting work by Randall Walker @ \$150.00/hr during August in preparing updated cost of service study and rate design to support an electric rate case for KU. \$ 3,300.00

Sub-total for KU rate case \$ 6,600.00

Total due for August \$35,500.00

Please remit within 30 days to:

The Prime Group, LLC
PO Box 7469
Louisville, Ky 40257-7469

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

*Please see
back for
Charge #'s*

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|--------------|
| 109920 | ERATE03 | 0305 | 021440 | \$ 15,625.00 |
| 109920 | GRATE03 | 0305 | 021440 | \$ 13,275.00 |
| 109989 | ERATE03 | 0305 | 021440 | \$ 6,600.00 |
| | | | | <hr/> |
| | | | | \$ 35,500.00 |

The Prime Group

Priority Marketing, Planning and Regulatory Support

September 4, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is an invoice for the work that The Prime Group performed for LG&E during August in developing analysis and materials to support rate case filings for LG&E and KU. Thank you for the opportunity to work with you on these projects.

Sincerely,



Marty Blake
Principal

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

Sent to AP

10-7-03

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

Invoice date: October 6, 2003

To: Louisville Gas & Electric Company
Attn: Mr. John Wolfram
P.O. Box 32010
Louisville, KY 40232

LG&E Electric Rate Case

22.0 hours of consulting work by Steve Seelye @ \$200.00/hr during September in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$ 4,400.00

36.0 hours of consulting work by Larry Feltner @ \$150.00/hr during September in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$5,400.00

45.0 hours of consulting work by Eric Blake @ \$100.00/hr during September in preparing updated cost of service study and rate design to support an electric rate case for LG&E. \$ 4,500.00

LG&E Gas Rate Case

9.0 hours of consulting work by Steve Seelye @ \$200.00/hr during September in preparing updated cost of service study and rate design to support an natural gas rate case for LG&E. \$ 1,800.00

58.0 hours of consulting work by Randall Walker @ \$150.00/hr during September in updating information and data for September cost of service study, calculating GSC and other adjustments for billing analyses and rate design. \$ 8,700.00

Sub-total for LG&E rate cases \$24,800.00

KU Rate Case

13.0 hours of consulting work by Steve Seelye @ \$200.00/hr during September in preparing updated cost of service study and rate design to support an electric rate case for KU. \$ 2,600.00

Sub-total for KU rate case \$ 2,600.00

Total due for September \$27,400.00

Please remit within 30 days to:

The Prime Group, LLC
PO Box 7469
Louisville, Ky 40257-7469

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

John Wolfe 10/7/03

please see back

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|--------------|
| 109920 | ERATE03 | 0305 | 021440 | \$ 14,300.00 |
| 109920 | GRATE03 | 0305 | 021440 | \$ 10,500.00 |
| 109989 | ERATE03 | 0305 | 021440 | 2,600.00 |
| | | | | <hr/> |
| | | | | 27,400.00 |

The Prime Group

Priority Marketing, Planning and Regulatory Support

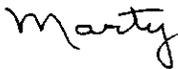
October 6, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is an invoice for the work that The Prime Group performed for LG&E during September in developing analysis and materials to support rate case filings for LG&E and KU. Thank you for the opportunity to work with you on these projects.

Sincerely,



Marty Blake
Principal

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

Invoice date: November 4, 2003

To: Louisville Gas & Electric Company
Attn: Mr. John Wolfram
P.O. Box 32010
Louisville, KY 40232

*OK
John Wolfram 11/6/03*

LG&E Electric Rate Case

| | |
|---|---------------------|
| 54.5 hours of consulting work by Steve Seelye @ \$200.00/hr during October in providing support for an electric rate case for LG&E. | \$ 10,900.00 |
| 55.5 hours of consulting work by Larry Feltner @ \$150.00/hr during October in providing support for an electric rate case for LG&E. | \$ 8,325.00 |
| 78.0 hours of consulting work by Randall Walker @ \$150.00/hr during October in providing support for an electric rate case for LG&E. | \$ 11,700.00 |
| 21.0 hours of consulting work by Eric Blake @ \$100.00/hr during October in providing support for an electric rate case for LG&E. | \$ 2,100.00 |
| Sub-total for LG&E electric rate case | \$ 33,025.00 |

LG&E Gas Rate Case

| | |
|---|---------------------|
| 18.0 hours of consulting work by Steve Seelye @ \$200.00/hr during October in providing support for a natural gas rate case for LG&E. | \$ 3,600.00 |
| 76.0 hours of consulting work by Randall Walker @ \$150.00/hr during October in providing support for a natural gas rate case for LG&E. | \$ 11,400.00 |
| Sub-total for LG&E gas rate case | \$ 15,000.00 |

KU Rate Case

| | |
|---|-------------|
| 28.0 hours of consulting work by Steve Seelye @ \$200.00/hr during October in providing support for an electric rate case for KU. | \$ 5,600.00 |
| 39.0 hours of consulting work by Randall Walker @ \$150.00/hr during October in providing support for an electric rate case for KU. | \$ 5,850.00 |

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

The Prime Group

Priority Marketing, Planning and Regulatory Support

33.0 hours of consulting work by Eric Blake @ \$100.00/hr
during October in providing support for an electric rate case for KU.

\$ 3,300.00

Sub-total for KU rate case

\$14,750.00

Total due for October

\$62,775.00

Please remit within 30 days to:

**The Prime Group, LLC
PO Box 7469
Louisville, Ky 40257-7469**

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|------------------|
| 109920 | ERATE03 | 0305 | 021440 | # 33,025.00 |
| 109920 | GRATE03 | 0305 | 021440 | # 15,000.00 |
| 109989 | ERATE03 | 0305 | 021440 | \$ 14,750.00 |
| | | | | <u>62,775.00</u> |

The Prime Group

Priority Marketing, Planning and Regulatory Support

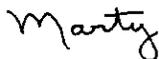
November 4, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is an invoice for the work that The Prime Group performed for LG&E during October in developing analysis and materials to support rate case filings for LG&E and KU. Thank you for the opportunity to work with you on these projects.

Sincerely,



Marty Blake
Principal

The Prime Group

Priority Marketing, Planning and Regulatory Support

Sent to AP
12-16-03

Invoice for Services Rendered

Invoice date: December 11, 2003

To: Louisville Gas & Electric Company
Attn: Mr. John Wolfram
P.O. Box 32010
Louisville, KY 40232

LG&E Electric Rate Case

48.0 hours of consulting work by Steve Seelye @ \$200.00/hr during November in providing support for an electric rate case for LG&E. \$ 9,600.00

65.0 hours of consulting work by Larry Feltner @ \$150.00/hr during November in providing support for an electric rate case for LG&E. \$ 9,750.00

26.0 hours of consulting work by Randall Walker @ \$150.00/hr during November in providing support for an electric rate case for LG&E. \$ 3,900.00

8.0 hours of consulting work by Marty Blake @ \$200.00/hr during November in providing support for an electric rate case for LG&E. \$ 1,600.00

22.0 hours of consulting work by Eric Blake @ \$100.00/hr during November in providing support for an electric rate case for LG&E. \$ 2,200.00

Sub-total for LG&E electric rate case \$ 27,050.00

LG&E Gas Rate Case

42.0 hours of consulting work by Steve Seelye @ \$200.00/hr during October in providing support for a natural gas rate case for LG&E. \$ 8,400.00

57.0 hours of consulting work by Randall Walker @ \$150.00/hr during October in providing support for a natural gas rate case for LG&E. \$ 8,550.00

Sub-total for LG&E gas rate case \$ 16,950.00

■ The Prime Group ■

Priority Marketing, Planning and Regulatory Support

KU Rate Case

| | |
|---|--------------------|
| 40.0 hours of consulting work by Steve Seelye @ \$200.00/hr during November in providing support for an electric rate case for KU. | \$ 8,000.00 |
| 105.0 hours of consulting work by Randall Walker @ \$150.00/hr during November in providing support for an electric rate case for KU. | 15,750.00 |
| 27.0 hours of consulting work by Larry Feltner @ \$150.00/hr during November in providing support for an electric rate case for KU. | \$ 4,050.00 |
| 13.5 hours of consulting work by Marty Blake @ \$200.00/hr during November in providing support for an electric rate case for KU. | \$ 2,700.00 |
| 3.0 hours of consulting work by Eric Blake @ \$100.00/hr during November in providing support for an electric rate case for KU. | \$ 300.00 |
| Sub-total for KU rate case | <u>\$30,800.00</u> |
| Total due for November | \$74,800.00 |

Please remit within 30 days to: **The Prime Group, LLC**
PO Box 7469
Louisville, Ky 40257-7469

| <u>Project</u> | <u>Task</u> | <u>Exp Type</u> | <u>Exp Org</u> | |
|----------------|-------------|-----------------|----------------|------------------|
| 109920 | ERAT203 | C305 | 021440 | \$ 27,050.00 |
| 109930 | CRATE03 | C305 | 021440 | \$ 16,950.00 |
| 109989 | ERATE03 | C305 | 021440 | \$ 30,800.00 |
| | | | | <u>74,800.00</u> |

for Walker 12/18/03

The Prime Group

Priority Marketing, Planning and Regulatory Support

December 11, 2003

Mr. John Wolfram
Louisville Gas & Electric Company
P.O. Box 32010
Louisville, KY 40232

Dear John:

Enclosed is a corrected invoice for the work that The Prime Group performed for LG&E during November in developing analysis and materials to support rate case filings for LG&E and KU. Sorry for the error in the Dec. 5 invoice. I appreciate Vicky Harper calling it to our attention. Merry Christmas and Happy New Year!

Sincerely,



Marty Blake
Principal

The Prime Group, LLC
6711 Fallen Leaf • P.O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894



Invoice Number 088668
 Invoice Date June 02, 2003
 PO Number
 Contract DEP
 Project 57-0329
 Page 1 of 2
 Incorporated
 www.ausinc.com FID# 22-1943906
 Consultant:
 EARL M. ROBINSON
 EROBINSON@FWF-AUSINC.COM

Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Electric
 PO Box 32020
 Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|---------------------------|---------------|--------|-----------------|
| Professional Services | | | |
| EARL M. ROBINSON | 5.00 | 190.00 | 950.00 |
| Out of Pocket Expenses | | | |
| Travel & Related Expenses | | | 798.63 |
| Invoice Total | | | <u>1,748.63</u> |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

57LOL

Project 110304 Task DEPSTD 314-\$475
 Exp Org 021020 Exp Type →
 Name Printed Gerald Skaggs
 Title Manager-Property Accounting 641-\$399.³²
 Signature [Signature] \$874.32

Project 110281 Task DEPSTD 314-\$475
 Exp Org 021020 Exp Type →
 Name Printed Gerald Skaggs
 Title Manager-Property Accounting 641-\$399.
 Signature [Signature] \$874.31

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

June 12, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

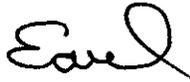
RE: WFW Ref. No. 57-0329
Depreciation Study

Dear Mr. Skaggs

Please find enclosed our invoice in the amount of \$1,748.63 for professional services and/or expenses incurred and rendered up through June 1, 2003 relative to the initial project preparation plus reimbursement for initial meeting expenses.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS

Change of Disbursement

DISBURSEMENT REQUEST

(Corporate Policy & Procedures are on Intranet)

Specify Company:

X LGE Energy Services Inc.
Louisville Gas & Electric Company (Utility)

Kentucky Utilities Company
Western Kentucky Energy Corp

SUPPLIER NAME: AUS Consultants

REMITTANCE ADDRESS: 155 Galther Drive

PO Box 1050
Morestown, NJ 08057-1050

DUE DATE:

SPECIAL INSTRUCTIONS:

| ACCOUNTING DISTRIBUTION | | | | | |
|-------------------------|--------|----------|---------|-----------|--|
| PROJECT | TASK | EXP TYPE | EXP ORG | AMOUNT | |
| 110304 | DEPSTD | 314 | 26120 | -\$475.00 | |
| 110304 | DEPSTD | 641 | 26120 | -\$399.32 | |
| <i>PA</i> 110275 | 186023 | 314 | 26120 | \$874.32 | |
| 110281 | DEPSTD | 314 | 26120 | -\$478.00 | |
| 110281 | DEPSTD | 641 | 26120 | -\$388.31 | |
| <i>WV</i> 110265 | 186021 | 314 | 26120 | \$655.73 | |
| <i>WV</i> 110285 | 186022 | 314 | 26120 | \$216.56 | |
| TOTAL | | | | \$0.00 | |

PREPARER SIGNATURE: *Angela M. Greene* DATE: *9/9/03*
 APPROVER SIGNATURE: *[Signature]* DATE: *9-9-03*
 APPROVER TITLE: *Manager - Property Accounting*

REASON FOR EXPENDITURE:
 Invoice # 008668



Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Invoice Number 088886
Invoice Date June 30, 2003
PO Number
Contract DEP
Project 57-0330
Page 1 of 2
Incorporated
www.ausinc.com FID# 22-1943906
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Gerald Skaggs
Louisville Gas Elect Serv Co.
Gas
PO Box 32020
Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|-----------------------|------------------|--------|-------------------|
| Professional Services | | | |
| DAVID A. SHEFFER | 4.50 | 150.00 | 675.00 |
| Invoice Total | | | 675.00 |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

57LOU

Project 110281 Task DEPSTD
Exp Org 0210120 Exp Type 314
Name Printed Gerald Skaggs
Title Manager-Property Accounting
Signature Gerald Skaggs

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

July 15, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

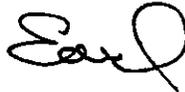
RE: WFW Ref. No. 57-0331
Common Plant - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$450.00 for professional services and/or expenses incurred and rendered up through June 30, 2003 relative to the initial tasks in developing a depreciation data base.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Invoice Number 088887
Invoice Date June 30, 2003
PO Number
Contract DEP
Project 57-0331
Page 1 of 2
Incorporated
www.ausinc.com FID# 22-1943906
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Gerald Skaggs
Louisville Gas & Elect Serv Co
Common
PO Box 32020
Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|-----------------------|------------------|--------|-------------------|
| Professional Services | | | |
| DAVID A. SHEFFER | 3.00 | 150.00 | 450.00 |
| Invoice Total | | | 450.00 |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

57LOL

Project 110281 Task DEPSTP
Exp Org 0210120 Exp Type 314
Name Printed Gerald Skaggs
Title Manager - Property Accounting
Signature Gerald Skaggs

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS

Utility Services

Weber Fick & Wilson Division

1000 N. Front St., Suite 200

Wormleysburg, PA 17043

(717) 763-9890

FAX: (717) 763-9931

INTERNET: <http://www.ausinc.com>

E-MAIL: erobinson@wfw-ausinc.com

July 15, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

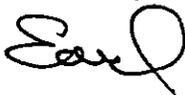
RE: WFW Ref. No. 57-0331
Common Plant - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$450.00 for professional services and/or expenses incurred and rendered up through June 30, 2003 relative to the initial tasks in developing a depreciation data base.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS

Change of Distribution

DISBURSEMENT REQUEST

(Corporate Policy & Procedures are on Intranet)

Specify Company: LGE Energy Services Inc. Kentucky Utilities Company
 Louisville Gas & Electric Company (Utility) Western Kentucky Energy Corp

DUE DATE: _____

SUPPLIER NAME: AUS Consultants
 REMITTANCE ADDRESS: 155 Galter Drive
 PO Box 1050
 Moorestown, NJ 08057-1050

SPECIAL INSTRUCTIONS:

| ACCOUNTING DISTRIBUTION | | | | | AMOUNT |
|-------------------------|--------|----------|---------|--|-----------|
| PROJECT | TASK | EXP TYPE | EXP ORG | | |
| 110281 | DEPSTD | 314 | 26120 | | -\$450.00 |
| 110265 | 186021 | 314 | 26120 | | \$337.50 |
| 110285 | 186022 | 314 | 26120 | | \$112.50 |
| TOTAL | | | | | \$0.00 |

PREPARER SIGNATURE: *Angela M. Brascense* DATE: 09/09/03
 APPROVER SIGNATURE: *Shelley* DATE: 9-9-03
 APPROVER TITLE: *Manager - Property Accounting*

REASON FOR EXPENDITURE:
 Invoice # 08687

Invoice Number 089071
Invoice Date August 04, 2003
PO Number
Contract DEP
Project 57-0330
Page 1 of 2
Incorporated
www.ausinc.com FID# 22-1943906
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM


Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Gerald Skaggs
Louisville Gas Elect Serv Co.
Gas
PO Box 32020
Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|-------------------------------|------------------|--------|------------------------|
| Professional Services | | | |
| EARL M. ROBINSON | 8.00 | 190.00 | 1,520.00 |
| COREY D. SHAMBAUGH | 7.00 | 90.00 | 630.00 |
| DAVID A. SHEFFER | 26.00 | 150.00 | 3,900.00 |
| Out of Pocket Expenses | | | |
| Production Costs | | | 2.30 |
| Outside Services | | | |
| Outside Services I/C | | | 593.75 |
| Invoice Total | | | <u><u>6,646.05</u></u> |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

186022
57LOL
131
026120 Project 1102105 Task 186022
Exp Org 008510 Exp Type 314
Name Printed Gerald Skaggs
Title Manager, Property Accounting
Signature *Gerald Skaggs*

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

August 11, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

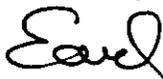
RE: WFW Ref. No. 57-0330
Gas - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$6,646.05 for professional services and/or expenses incurred and rendered up through August 3, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Invoice Number 089072
 Invoice Date August 04, 2003
 PO Number
 Contract DEP
 Project 57-0331
 Page 1 of 2
 Incorporated
 www.ausinc.com FID# 22-1943906
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Common Plant
 PO Box 32020
 Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|------------------------------|------------------|--------|------------------------|
| Professional Services | | | |
| COREY D. SHAMBAUGH | 1.50 | 90.00 | 135.00 |
| DAVID A. SHEFFER | 20.00 | 150.00 | 3,000.00 |
| Outside Services | | | |
| Outside Services I/C | | | 312.50 |
| Invoice Total | | | <u><u>3,447.50</u></u> |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

57LOU

026120 Project 110265 Task 186021
 Exp Org ~~008570~~ Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting
 Signature *[Signature]*
 ↓
 \$ 2,585.63

026120 Project 110265 Task 186022
 Exp Org ~~008570~~ Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting
 Signature *[Signature]*
 ↓
 \$ 861.87

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

August 11, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

RE: WFW Ref. No. 57-0331
Common Plant - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$3,447.50 for professional services and/or expenses incurred and rendered up through August 3, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

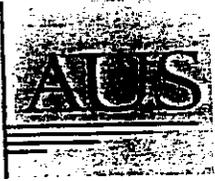
Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Invoice Number 089307
Invoice Date September 01, 2003
PO Number
Contract DEP
Project 57-0330
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Gerald Skaggs
Louisville Gas Elect Serv Co.
Gas
PO Box 32020
Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|------------------------------|---------------|--------|--------------------|
| Professional Services | | | |
| EARL M. ROBINSON | 61.00 | 190.00 | 11,590.00 |
| COREY D. SHAMBAUGH | 6.00 | 90.00 | 540.00 |
| DAVID A. SHEFFER | 18.00 | 150.00 | 2,700.00 |
| Invoice Total | | | <u>14,830.00</u> ✓ |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

57LOU03

Project 110265 ✓ Task 186022 ✓
Exp Org D210120 Exp Type 314
Name Printed Gerald Skaggs
Title Manager - Property Accounting
Signature [Signature]

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

September 15, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

RE: WFW Ref. No. 57-0330
Gas - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$14,830.00 for professional services and/or expenses incurred and rendered up through August 31, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

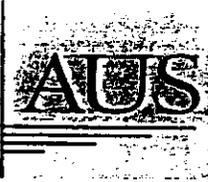
Sincerely,



Earl M. Robinson

EMR:sd
enclosure

ALF



Invoice Number 089309
 Invoice Date September 01, 2003
 PO Number
 Contract DEP
 Project 57-0331
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@FWF-AUSINC.COM

Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Common Plant
 PO Box 32020
 Louisville, KY 40232

| Professional Services | Current Hours | Rate | Current Amount |
|-----------------------|---------------|--------|-----------------|
| EARL M. ROBINSON | 39.00 | 190.00 | 7,410.00 |
| COREY D. SHAMBAUGH | 5.00 | 90.00 | 450.00 |
| DAVID A. SHEPPER | 1.00 | 150.00 | 150.00 |
| Invoice Total | | | 8,010.00 |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

57LOU04

Project 1102105 Task 186021
 Exp Org 0210120 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager-Property Accounting
 Signature [Signature]

→ \$6,007.50

Project 1102105 Task 186022
 Exp Org 0210120 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager-Property Accounting
 Signature [Signature]

→ \$2,002.50

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS

Utility Services
Weber, Dick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-8931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

September 15, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

RE: WFW Ref. No. 57-0331
Common Plant - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$8,010.00 for professional services and/or expenses incurred and rendered up through August 31, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Invoice Number 089510
Invoice Date October 06, 2003
PO Number
Contract DEP
Project 57-0330
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Gerald Skaggs
Louisville Gas Elect Serv Co.
Gas
PO Box 32020
Louisville, KY 40232

| Professional Services | Current Hours | Rate | Current Amount |
|-----------------------|---------------|--------|-----------------|
| EARL M. ROBINSON | 13.50 | 190.00 | 2,565.00 |
| Invoice Total | | | <u>2,565.00</u> |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

57LOU03

Project 110265 ✓ Task 181022 ✓
Exp Org 021020 Exp Type 314
Name Printed Gerald Skaggs
Title Manager - Property Accounting
Signature

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Williams Robinson
1000 N. Front St. Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

October 15, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

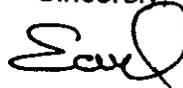
RE: WFW Ref. No. 57-0330
Gas - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$2,565.00 for professional services and/or expenses incurred and rendered up through October 5, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

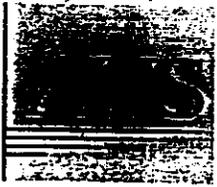
Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Invoice Number 089511
 Invoice Date October 06, 2003
 PO Number
 Contract DEF
 Project 57-0331
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Common Plant
 PO Box 32020
 Louisville, KY 40232

| Professional Services | Current Hours | Rate | Current Amount |
|-----------------------|---------------|--------|-----------------|
| EARL M. ROBINSON | 8.00 | 190.00 | 1,520.00 |
| Invoice Total | | | 1,520.00 |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

57LOU04

Project 110265 ✓ Task 186021 ✓
 Exp Org 021020 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting → \$1,140.00
 Signature [Handwritten Signature]

Project 110265 ✓ Task 186022 ✓
 Exp Org 021020 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager - Property Accounting → \$380
 Signature [Handwritten Signature]

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Wilford Robinson
1000 N. Front St. Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

October 15, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

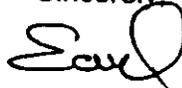
RE: WFW Ref. No. 57-0330
Gas - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$2,565.00 for professional services and/or expenses incurred and rendered up through October 5, 2003 relative to the completion of tasks in developing a depreciation data base, depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

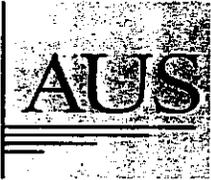
Sincerely



Earl M. Robinson

EMR:sd
enclosure

AUS



Invoice Number 089756
Invoice Date November 03, 2003
PO Number
Contract DEP
Project 57-0330
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Gerald Skaggs
Louisville Gas Elect Serv Co.
Gas
PO Box 32020
Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|--------------------------------|---------------|--------|-----------------|
| Professional Services | | | |
| EARL M. ROBINSON | 9.50 | 190.00 | 1,805.00 |
| Administrative Services | | | |
| Administrative Staff | | | 150.50 |
| Invoice Total | | | <u>1,955.50</u> |

Please remit to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

57LOU03

Project 1102105 Task 1B16022
Exp Org 0216120 Exp Type 314
Name Printed Gerald Skaggs
Title Manager Property Accounting
Signature [Handwritten Signature]

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS

Utility Services

Weber Fick & Wilson Division

1000 N. Front St., Suite 200

Wormleysburg, PA 17043

(717) 763-9890

FAX: (717) 763-9931

INTERNET: <http://www.ausinc.com>

E-MAIL: erobinson@wfw-ausinc.com

November 18, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

RE: WFW Ref. No. 57-0330
Gas - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$1,955.50 for professional services and/or expenses incurred and rendered up through November 2, 2003 relative to the completion of tasks in completing the depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS



Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Invoice Number 089757
 Invoice Date November 03, 2003
 PO Number
 Contract DEP
 Project 57-0331
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Gerald Skaggs
 Louisville Gas & Elect Serv Co
 Common Plant
 PO Box 32020
 Louisville, KY 40232

| | Current Hours | Rate | Current Amount |
|--------------------------------|------------------|--------|-------------------|
| Professional Services | | | |
| EARL M. ROBINSON | 12.00 | 190.00 | 2,280.00 |
| Administrative Services | | | |
| Administrative Staff | | | 150.50 |
| Invoice Total | | | <u>2,430.50</u> |

Please remit to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050
 Invoice due upon presentation

57LOU04

Project 1102105 Task 1810021
 Exp Org 0210120 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager, Property Accounting → \$1,822.88
 Signature [Handwritten Signature]

Project 1102105 Task 1810022
 Exp Org 0210120 Exp Type 314
 Name Printed Gerald Skaggs
 Title Manager, Property Accounting → \$607.62
 Signature [Handwritten Signature]

Earl M. Robinson, CDP
President & CEO

AUS CONSULTANTS
Utility Services
Weber Fick & Wilson Division
1000 N. Front St., Suite 200
Wormleysburg, PA 17043
(717) 763-9890
FAX: (717) 763-9931
INTERNET: <http://www.ausinc.com>
E-MAIL: erobinson@wfw-ausinc.com

November 18, 2003

Mr. Gerald Skaggs
LOUISVILLE GAS & ELECTRIC SERVICES CO.
P.O. Box 32020
Louisville, KY 40232

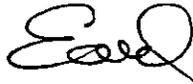
RE: WFW Ref. No. 57-0331
Common Plant - Depreciation Study

Dear Mr. Skaggs:

Please find enclosed our invoice in the amount of \$2,430.50 for professional services and/or expenses incurred and rendered up through November 2, 2003 relative to the completion of tasks in completing the depreciation study analysis and depreciation calculations.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,



Earl M. Robinson

EMR:sd
enclosure

AUS

Sent to AP
 12-16-03



INVOICE

LG&E CORPORATE OFFICE
 ATTN: ACCOUNTS PAYABLE
 220 WEST MAIN ST.
 P.O. BOX 32020
 LOUISVILLE, KY 40232
 Customer #49940

FOR: ROGER HICKMAN
 LOC: 5TH FLOOR
 DATE: 11/17/2003
 P.O. #:

INVOICE #: 21630
 INV DATE: 12/8/2003
 DUE DATE: 1/7/2004
 HEND JOB# GD2066

| DESCRIPTION | UNITS | RATE | AMOUNT |
|----------------------|-------|-------|-------------------|
| TECHNICIAN S.T. | 31.00 | 50.90 | 1,577.90 |
| TECHNICIAN T.H. | 0.00 | 71.21 | 0.00 |
| MATERIAL | | | 132.82 |
| 15% MARK UP MATERIAL | | | 19.92 |
| INVOICE TOTAL | | | \$1,730.64 |

INVOICE COMMENTS:
 INSTALL 50A RECPT. FOR XEROX
 (COMPLETE)

*Electric drop, etc. for
 Xerox machine.
 ok for payment
 (change to note cover)
 rdhickman 12/16/03*

for Wolff 12/16/03

| <u>Project</u> | <u>Task</u> | <u>Exp Org</u> | <u>Exp Type</u> | |
|----------------|-------------|----------------|-----------------|--------|
| 109920 | ERATE03 | 021440 | 0670 | 576.88 |
| 119920 | ERATE03 | 021440 | 0670 | 576.88 |
| 109984 | ERATE03 | 021440 | 0670 | 576.88 |

JOB REPORT



- P.O. BOX 32038
 LOUISVILLE, KY 40232
 502/719-6615
 502/454-5415 FAX
- P.O. BOX 55127
 LEXINGTON, KY 40555
 859/422-3347
 859/254-2495 FAX

| | |
|-------------------------------|-----------------------------|
| CUSTOMER: LG&E (XEROX OFFICE) | |
| DATE: | HENDERSON JOB NO. GD 3066 |
| PAGE: ____ OF ____ | CUSTOMER PURCHASE ORDER NO. |
| FIELD CHANGE ORDER NO. | |

RATES DEPARTMENT
 IN THE XEROX OFFICE

| EMPLOYEE NAME | 11-17 | | 11-18 | | S.T. Hrs. | | T.H. Hrs. | | D.T. Hrs. | |
|----------------------------------|----------|---|-------|--|-----------|----|-----------|--|-----------|----|
| | T HEINES | 8 | 4 | | | 12 | | | | |
| M. LOLLAR | 8 | 8 | | | 16 | | | | | |
| P. JAKOBY | | 3 | | | 3 | | | | | |
| SEND THE INVOICE TO | | | | | | | | | | |
| LG&E | | | | | | | | | | |
| ROGER HICKMAN, RATE & REGULATORY | | | | | | | | | | |
| 5TH FLOOR | | | | | | | | | | |
| TOTAL HOURS | | | | | | | | | | 31 |
| EQUIPMENT & TOOLS | | | | | | | | | | |

HENDERSON REPRESENTATIVE

Thomas Heines

CUSTOMER'S REPRESENTATIVE

11/18

JOB REPORT



- P.O. BOX 32038
 LOUISVILLE, KY 40232
 502/719-6615
 502/454-5415 FAX
- P.O. BOX 55127
 LEXINGTON, KY 40555
 859/422-3347
 859/254-2495 FAX

| | |
|--------------------------------------|----------------------------------|
| CUSTOMER: <i>LGVE (Xerox office)</i> | |
| DATE: <i>11-18-2003</i> | HENDERSON JOB NO. <i>GD 2066</i> |
| PAGE: _____ OF _____ | CUSTOMER PURCHASE ORDER NO. |
| FIELD CHANGE ORDER NO. | |

*RATES DEPARTMENT
 IN THE XEROX OFFICE*

| EMPLOYEE NAME | 11-18 | S.T. / T.H. / D.T. | | |
|--|----------|--------------------|------|------|
| | | Hrs. | Hrs. | Hrs. |
| <i>P. JAKABY</i> | <i>3</i> | | | |
| <i>SEND THE INVOICE TO</i> | | | | |
| <i>LGVE</i> | | | | |
| <i>ROGER HICKMAN RATE & REGULATORY</i> | | | | |
| <i>5TH FLOOR</i> | | | | |
| <i>extra labor report for</i> | | | | |
| <i>time billed on invoice</i> | | | | |
| <i># 21630 (50A receptacle)</i> | | | | |

Henderson Representative

Thomas Plewies

Customer's Representative

John L. Hunt

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Schedule of Ratecase Preparation Costs

Response to Commission's Order
Dated December 19, 2003

Question No. 57b

Responding Witness: Valerie L. Scott

| LINE NO | | | | |
|---------|---------------------------------|-----------|-------------|-----------------|
| 1 | ESTIMATED EXPENSES | | | |
| 2 | VENDOR | RATE | TOTAL UNITS | TOTAL ESTIMATED |
| 3 | ELECTRIC | | | |
| 4 | CONSULTANTS | \$ 182.00 | 3,232 | \$ 588,239.00 |
| 5 | LEGAL | 226.00 | 1,781 | 402,500.00 |
| 6 | PRINTING COSTS & OTHER SUPPLIES | | | 10,000.00 |
| 7 | NEWSPAPER ADVERTISING | | | 35,961.00 |
| 8 | TOTAL ELECTRIC | | | \$ 1,036,700.00 |
| | GAS | | | |
| 9 | CONSULTANTS | \$ 182.00 | 1,876 | \$ 341,393.00 |
| 10 | LEGAL | 226.00 | 1,327 | 300,000.00 |
| 11 | PRINTING COSTS & OTHER SUPPLIES | | | 10,000.00 |
| 12 | NEWSPAPER ADVERTISING | | | 35,961.00 |
| 13 | TOTAL GAS | | | 687,354.00 |
| 14 | TOTAL PROJECTED COST | | | \$ 1,724,054.00 |

Note: The amounts above represent the latest estimates. These estimates will be revised periodically as changes become known.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 58

Responding Witness: Earl Robinson

- Q-58. Provide a copy of LG&E's most recent depreciation study. If no such study exists, provide a copy of LG&E's most recent depreciation schedule. The schedule should include a list of all pipeline and related facilities by account number, service life and accrual rate for each, the methodology that supports the schedule, and the date the schedule was last updated.
- A-58. The depreciation study is provided in Robinson – Appendix C, Volume 6 of 7 and Robinson – Appendix D and E, Volume 7 of 7 of LG&E's Application filed in this case on December 29, 2003.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 59

Responding Witnesses: Michael S. Beer/Clay Murphy

- Q-59. Describe the status of any outstanding recommendations relating to electric and/or gas operations contained in LG&E's management audits. Identify any savings or costs related to management audit recommendations, the impact of which is not already reflected in the test year of this case.
- A-59. There are no open recommendations from LG&E's last general management audit conducted in 1995.

LG&E has recently been the subject of a focused gas procurement audit. The final report was issued in November 2002.

As discussed in the testimony of Clay Murphy at page 16, there are only four recommendations to which LG&E must respond. Those recommendations relate to (i) the reporting of potential natural gas storage development projects; (ii) improving the formatting of reports sent to senior management by the Gas Supply Department; (iii) reviewing whether a provision that transportation customers share in Lost and Unaccounted for Gas ("LAUFG"); and (iv) providing findings and proposed actions on its recent study of LAUFG. LG&E made its initial report to the Commission on September 30, 2003, and requested that the second and fourth of the four recommendations be closed. LG&E is addressing the third recommendation here. The first recommendation is being addressed on an on-going basis.

There are no savings or costs related to management audit recommendations, the impact of which is not already reflected in the test year of this case. Additionally, since this audit addressed gas supply costs, and since gas supply costs have been removed from the revenue requirement determination in this case, there are no savings or costs on which to report.

A focused management audit of LG&E's fuel procurement practices is underway at this time, for which the recommendations are not yet known.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00433

Response to First Data Request of Commission Staff Dated December 19, 2003

Question No. 60

Responding Witness: Michael S. Beer

Q-60. Concerning LG&E's electric and gas demand side management ("DSM") programs:

- a. Describe the status of the electric and gas DSM programs during and as of test-year end.
- b. Identify the revenues and expenses associated with LG&E's electric and gas DSM programs during the test year. Provide the information for electric and gas DSM programs separately. Include the account number used to record revenue and expense transactions for the electric and gas DSM programs.

A-60. a. LG&E has several DSM programs in place, both now and during the test year, pursuant to Commission Orders in Case No. 2000-459. Three programs are applicable to both the electric and gas businesses, including Residential Conservation, Residential Low Income Weatherization, and Commercial Conservation. Two other programs, Residential Load Management and Commercial Load Management, are applicable only to the electric business. All five programs were in place throughout the entire test period.

Participation levels for the programs during the test period are tabulated below.

| Program | Participants |
|---------------------------------------|---------------------|
| Residential Conservation | 1,000 |
| Residential Load Management | 9,503 |
| Residential Low Income Weatherization | 556 |
| Commercial Conservation | 362 |
| Commercial Load Management | 80 |
| TOTAL | 11,501 |

b. See attached.

Louisville Gas and Electric Company
Electric DSM Revenues and Expenses for the Test Year
October 1, 2002 - September 30, 2003

REVENUES

| Account | Revenue Class | Amount |
|---------|------------------|-----------------|
| 440003 | Residential | \$ 2,771,656.67 |
| 442011 | Small Commercial | \$ 102,026.28 |
| 442012 | Large Commercial | \$ 327,912.32 |
| 445002 | Public Authority | \$ 75,906.17 |
| | Total | \$ 3,277,501.44 |

EXPENSES

| | | |
|--------|--|-----------------|
| 908005 | | \$ 3,280,013.00 |
|--------|--|-----------------|

Louisville Gas and Electric Company
Gas DSM Revenues and Expenses for the Test Year
October 1, 2002 - September 30, 2003

REVENUES

| Account | Revenue Class | Amount |
|---------|------------------|-----------------|
| 480003 | Residential | \$ 1,034,237.34 |
| 481011 | Commercial | \$ 385,373.11 |
| 482002 | Public Authority | \$ 70,559.03 |
| 489013 | Transportation | \$ 36,027.46 |
| | Total | \$ 1,526,196.94 |

EXPENSES

| | |
|--------|-----------------|
| 908005 | \$ 1,527,223.00 |
|--------|-----------------|